

In subsection (b) of this section, the present language is clarified to indicate that the payment of property taxes is mandatory. This conforms with present Administrative practice and, although couched in permissive language, the apparent intent of present §75.

The only other changes are in style.

8-307. ASSESSMENTS BY SPECIAL TAX DISTRICT ON PROPERTY ACQUIRED.

(A) GENERAL RULE.

(1) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, IF ANY PROPERTY ACQUIRED UNDER THIS SUBTITLE IS SUBJECT TO A FRONT-FOOT OR OTHER BENEFIT ASSESSMENT LEVIED BY A SPECIAL TAX DISTRICT, THE AMOUNT OF THE ASSESSMENT UNPAID AT THE DATE OF THE ACQUISITION, INCLUDING ANY INTEREST ON THE ASSESSMENT ACCRUED TO THAT DATE, IMMEDIATELY BECOMES DUE AND PAYABLE TO THE SPECIAL TAX DISTRICT AND CONSTITUTES A LIEN AGAINST THE PROPERTY.

(2) IF THE PROPERTY ACQUIRED IS ONLY A PART OF A LARGER LOT, PARCEL, OR OTHER UNIT OF LAND ON WHICH A SINGLE ASSESSMENT IS LEVIED, THE AMOUNT OF THE UNPAID ASSESSMENT AND ACCRUED INTEREST THAT BECOMES DUE AND PAYABLE AND SUBJECT TO THIS SECTION IS LIMITED TO THAT PERCENTAGE OF THE FULL ASSESSMENT AND INTEREST THAT IS EQUITABLY ATTRIBUTABLE TO THE PART ACQUIRED, COMPUTED AND PRORATED IN ACCORDANCE WITH THE BASIS, WHETHER FRONT FOOTAGE, SIZE, NUMBER OF UNITS, OR OTHERWISE, BY WHICH THE FULL ASSESSMENT WAS COMPUTED FOR AND LEVIED ON THE ENTIRE LOT, PARCEL, OR OTHER UNIT.

(B) ACQUISITIONS OTHER THAN BY CONDEMNATION.

IF THE PROPERTY IS ACQUIRED OTHERWISE THAN BY CONDEMNATION, THE ADMINISTRATION, BEFORE FINAL SETTLEMENT WITH THE PROPERTY OWNER, SHALL PROVIDE FOR PAYMENT OF THE UNPAID AMOUNT OF THE ASSESSMENT TO THE SPECIAL TAX DISTRICT BY DEDUCTING THIS AMOUNT FROM THE TOTAL AMOUNT TO BE PAID TO THE PROPERTY OWNER. UNTIL THE ASSESSMENT IS PAID AND THE LIEN SATISFIED, A DEED EVIDENCING THE ACQUISITION MAY NOT BE RECORDED AMONG THE LAND RECORDS OF THE COUNTY.

(C) ACQUISITION BY CONDEMNATION.

(1) IF THE PROPERTY IS ACQUIRED BY CONDEMNATION, THE PROVISIONS OF THIS SUBSECTION APPLY.

(2) IF THE SPECIAL TAX DISTRICT IS NOT A PARTY TO THE CONDEMNATION PROCEEDING, THE JURY MAY CONSIDER THE AMOUNT OF THE UNPAID ASSESSMENT IN DETERMINING THE AMOUNT OF DAMAGES. IF IT DOES SO, THE PROPERTY OWNER IS ENTITLED TO THE FULL AMOUNT AWARDED FOR