

Approved May 29, 1979.

CHAPTER 718

(House Bill 604)

AN ACT concerning

Washington County - Proration of Personal
Property Taxes

FOR the purpose of enabling Washington County to provide for the proration of personal property taxes for certain taxpayers; and providing exceptions to existing law to conform thereto.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 31
Annotated Code of Maryland
(1975 Replacement Volume and 1978 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

31.

(a) The Board of Public Works shall determine upon the time and procedure for changing the taxable year to be in conformity with §§ 2 (20c) and 29A of Article 81.

(b) [~~Except~~] EXCEPT AS PROVIDED IN SUBSECTION (H) OF THIS SECTION, AND EXCEPT taxes required to be levied upon assessments made by the Department of Assessments and Taxation, all ordinary county and city taxes shall be levied for a taxable year as defined in §§ 2 (20c) and 29A of this article; and all ordinary State, county and city taxes shall be levied as of the date of finality or semiannual date of finality provided for in § 2 (20) of this article.

(c) [~~All~~] EXCEPT AS PROVIDED IN SUBSECTION (H) OF THIS SECTION, ALL State, county, incorporated city or town, and taxing district taxes required to be levied upon assessments made by the Department of Assessments and Taxation, and all State, county, municipal, and other local taxes on tangible personal property by whomsoever assessed, shall be levied for the taxable year and as of the date of finality.