

PROPERTY TAX THAT IS DUE ON JULY 1 OF THE TAX YEAR MAY BE PAID WITHOUT INTEREST ON OR BEFORE SEPTEMBER 30 OF THE TAX YEAR.

(C) SPECIAL DUE DATE FOR FULL YEAR WITH SEMIANNUAL DATE OF FINALITY.

PROPERTY TAX FOR A FULL YEAR THAT IS IMPOSED AS OF A SEMIANNUAL DATE OF FINALITY MAY BE PAID WITHOUT INTEREST:

(1) ON OR BEFORE SEPTEMBER 30, IF THE BILL IS SUBMITTED ON OR BEFORE AUGUST 31 OF A TAX YEAR; OR

(2) ON OR BEFORE 30 DAYS AFTER THE DATE THE TAX BILL IS RECEIVED OR REASONABLY SHOULD HAVE BEEN RECEIVED OR AVAILABLE IF THE TAX BILL IS SUBMITTED AFTER SEPTEMBER 1 OF THE TAX YEAR.

REVISOR'S NOTE: This section is new language derived without substantive change from the first and second sentences of former Art. 81, § 48(a)(1) and the first sentence of (2) and the first sentence of § 50(a).

In subsection (a) of this section, the introductory phrase "[e]xcept as otherwise provided in this title" is added to clarify that there are exceptions under Subtitle 2 of this title to the "July 1" due date.

Also in subsection (a) of this section, the defined term "property tax" is substituted for the former reference to "all ordinary State, county, incorporated city or town, and taxing district taxes", for clarity. As to the substitution of "property tax" for "ordinary ... taxes", see the General Revisor's Note to this article.

Also in subsection (a) of this section, the former specific reference to an exception for Baltimore City taxes is deleted as obsolete, as Baltimore City now conforms to the Statewide schedule.

Also in subsection (a) of this section, the former reference to the taxes being "payable without interest" is deleted as unnecessary in light of the reference to the tax being "due".

In subsections (b) and (c) of this section, the phrase "may be paid without interest", is substituted for the former references to the taxes being "overdue and in arrears", and "not due and payable or in arrears", for clarity.

In the introductory language of subsection (c) of this section, the phrase "for a full year", which modifies "property tax" is added for clarity.

Also in the introductory language of subsection (c) of