this section, the reference to property tax being "imposed" is substituted for the former reference to property tax being "levied", for clarity. As to this substitution, see the General Revisor's Note to this article.

Also in the introductory language of subsection (c) of this section, the former, general reference "[n]otwithstanding anything to the contrary ... in the laws ... of this State and of any county, city or town ... thereof", is deleted as superfluous.

Subsection (c)(1) of this section is revised to state expressly that which formerly only was implied in the law -- i.e., if the tax bill is submitted on or before August 31 of the tax year the person has the same time to pay as would be available under subsection (b) of this section.

In subsection (c)(2) of this section, the phrase "if the tax bill is submitted after September 1 of the tax year" is added for clarity.

The provisions of former Art. 81, § 48(b) that related to discounts now appear as § 10-301 of this title.

The provisions of former Art. 81, § 48 that related to interest now appear as §§ 14-602 and 14-603 of this article.

Defined terms: "Property tax" § 1-101
"Semiannual date of finality" § 1-101
"Taxable year" § 1-101

10-103. PAYMENT OF 1/2 TAXES.

(A) IN GENERAL.

EXCEPT AS PROVIDED BY § 10-104 OF THIS SUBTITLE, REAL PROPERTY THAT DURING THE PERIOD FROM JULY 1 TO DECEMBER 31, BOTH INCLUSIVE, IS COMPLETED OR IS OTHERWISE INITIALLY ADDED TO THE TAX ROLL SHALL BE TAXED FOR THE 6-MONTH PERIOD FROM JANUARY 1 TO THE FOLLOWING JUNE 30, BOTH INCLUSIVE, AT 50% OF THE ANNUAL STATE, COUNTY, MUNICIPAL CORPORATION, OR TAXING DISTRICT PROPERTY TAX RATE THAT IS IN EFFECT FOR THAT TAXABLE YEAR.

(B) DUE DATE OF TAX.

THE PROPERTY TAX IMPOSED UNDER THIS SECTION IS DUE ON THE LATER OF:

(1) JANUARY 1 OF THE TAXABLE YEAR; OR

(2) THE DATE AFTER JANUARY 1 OF THE TAXABLE YEAR THAT THE TAX BILL IS RECEIVED OR REASONABLY SHOULD HAVE BEEN RECEIVED