"Real property" § 1-101 "Taxable year" § 1-101
"Tax roll" § 1-101

10-105. PAYMENT OF 1/4 YEAR TAXES.

(A) IN GENERAL.

THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY IMPOSE, BY LAW, A COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX ON REAL PROPERTY THAT, DURING THE PERIOD FROM JANUARY 1 TO MARCH 30, BOTH INCLUSIVE, IS COMPLETED OR OTHERWISE IS INITIALLY ADDED TO THE TAX ROLL. IF IMPOSED, THE TAX SHALL BE FOR THE 3-MONTH PERIOD FROM APRIL 1 TO JUNE 30, BOTH INCLUSIVE, AT 25% OF THE ANNUAL COUNTY OR MUNICIPAL CORPORATION TAX RATE THAT IS IN EFFECT FOR THAT TAXABLE YEAR.

(B) DUE DATE OF TAX.

THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED UNDER THIS SECTION IS DUE ON THE LATER OF:

(1) APRIL 1 OF THE TAXABLE YEAR; OR

(2) THE DATE THAT THE TAX BILL IS RECEIVED OR REASONABLY SHOULD HAVE BEEN RECEIVED OR IS AVAILABLE.

(C) GRACE PERIOD.

COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED UNDER THIS SECTION MAY BE PAID WITHOUT INTEREST OR PENALTY ON OR BEFORE 30 DAYS AFTER THE DATE THE TAX BILL IS MAILED OR MADE AVAILABLE.

REVISOR'S NOTE: Subsections (a) and (b) of this section are new language derived without substantive change from the first and second sentences of former Art. 81, § 50(d).

Subsection (c) of this section is new language substituted for the third sentence of former Art. 81, § 50(d) to clarify when, under current practice, the property tax imposed by this section may be paid without interest. The former law, which provided that "[n]o interest ... may be charged ... until at least 30 days after the bill ... has been mailed ...", was ambiguous. The General Assembly may wish to consider this substitution.

In subsection (a) of this section, the defined term "municipal corporation" is substituted for the former references to "incorporated city or town", for clarity.

Also in subsection (a) of this section, the reference to the "governing body" is substituted for the former