power to Baltimore City is duplicative of the general grant of power to all counties under subsection (a) of this section.

The first through the third clauses of former Art. 81, § 48(e) are deleted since the enumerated effective dates are obsolete.

Former Art. 81, § 48(b)(1) as that paragraph related to penalties, now appears in § 14-702 of this article.

Defined terms: "County" § 1-101
"County property tax" § 1-101
"Governing body" § 1-101 "Law" § 1-101
"Municipal corporation" § 1-101
"Municipal corporation property tax" § 1-101
"Property" § 1-101 "Real property" § 1-101

10-302. RESERVED.

10-303. RESERVED.

PART II. DAMAGED PROPERTY.

10-304. PAYMENT OF PROPERTY TAX FOR DAMAGED PROPERTY.

(A) DEFINITION.

AS USED IN THIS SECTION, "DAMAGED PROPERTY" MEANS:

(1) REAL PROPERTY THAT IS PARTIALLY DAMAGED OR TOTALLY DESTROYED; OR

(2) PERSONAL PROPERTY THAT IS TOTALLY DESTROYED.

(B) PRORATING OF TAXES.

AS TO DAMAGED PROPERTY THAT SHOULD BE REMOVED FROM THE ASSESSMENT ROLL:

(1) IF THE DAMAGE OCCURRED DURING THE 6-MONTH PERIOD FROM THE DATE OF FINALITY TO THE JULY 1 FOLLOWING, PROPERTY TAX IS NOT DUE;

(2) IF THE DAMAGE OCCURRED DURING THE 1ST 6-MONTH PERIOD OF THE TAXABLE YEAR, 50% OF PROPERTY TAX IS DUE; AND

(3) IF THE DAMAGE OCCURRED DURING THE 2ND 6-MONTH PERIOD OF THE TAXABLE YEAR, THE FULL AMOUNT OF PROPERTY TAX IS DUE.

(C) REFUNDS.

IF PROPERTY TAX IS PAID ON PROPERTY THAT QUALIFIES FOR A