

(a) The governing body of a county, the chief administrative officer in Montgomery County, or the supervisor in Baltimore City for any local taxes that are due, shall make allowances for:

- (1) insolvencies or removals as to personal property;
- (2) refunds made under law; or
- (3) decreasing or abating assessments under § [8-421] 8-419 of this article.

(b) On certificates by the governing body of a county, the chief administrative officer in Montgomery County, or the supervisor in Baltimore City, the Comptroller, for any State taxes that are due, shall make allowances for:

- (1) insolvencies and removals as to personal property;
- (2) refunds made under law; or
- (3) decreasing or abating of assessments under § [8-421] 8-419 of this article.

4-402.

If a collector fails to remit taxes or the interest and penalty on the taxes, TO THE STATE OR THE COUNTY as provided under this title, the collector shall be charged interest at the rate of 6% a year on all taxes, interest, and penalties not paid TO THE STATE OR COUNTY from the time they are due.

5-102.

(b) (2) If tangible personal property located in the State is not permanently located in any [place] COUNTY, it is subject to assessment where the owner resides.

5-102.

(E) IF TRUSTEES OF PERSONAL PROPERTY INCLUDE TRUSTEES WHO ARE NONRESIDENTS OF THE STATE, THE PROPERTY SHALL BE TREATED AS HELD BY A RESIDENT OF THE STATE IN THE SAME PROPORTION THAT THE NUMBER OF TRUSTEES WHO ARE RESIDENTS OF THE STATE BEARS TO THE TOTAL NUMBER OF TRUSTEES. THE REMAINDER OF THE PROPERTY SHALL BE TREATED AS HELD BY A NONRESIDENT OF THE STATE.

6-101.

(a) (1) Except as otherwise provided by ~~subsection--(b)--of this-section-and-Title-7-of~~ IN this article, all property located in this State is subject to assessment and property tax AND IS TAXABLE TO THE OWNER OF THE PROPERTY.