

2. owned by the Havre De Grace Little League, Incorporated.

10-102.

(b) 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, AND IS IN ARREARS AFTER SEPTEMBER 30 OF THE TAX YEAR.

(D) PERSONAL PROPERTY TAX MAY BE PAID WITHOUT INTEREST OR PENALTY:

(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.

10-201.

(e) The governing body of Montgomery County, of Howard County, or of Prince George's County may limit the time period during which the payment of county property tax may be deferred.

10-205.

(a) The governing body of a county may authorize, by law, [an] advance payment of county property tax.

10-304.

(b) 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 FOR THE TAXABLE YEAR BEGINNING ON THE FOLLOWING JULY 1;

(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.

10-402.

(b) (1) If a transfer of all personal property or all the stock in business of a business occurs between the date of finality and the semiannual date of finality the property is assessed to the transferee as if the property were escaped property under § 8-417 of this article, if the transferor or the transferee files with the Department or the supervisor within 20