

14-1101.

(b) For any tax imposed under this article within the limitations of this subtitle, the tax may be collected by an action that is filed in court on or before 7 years from the date that the tax is [imposed] DUE. Any judgment entered may be enforced or renewed as any other judgment.

(D) THE 7-YEAR LIMITATION SPECIFIED BY SUBSECTION (A) OF THIS SECTION APPLIES TO ANY TAX UNDER THIS ARTICLE THAT IS IMPOSED ON OR AFTER JULY 1, 1982. FOR A TAX IMPOSED BEFORE JULY 1, 1982, THE PERIOD OF LIMITATIONS IS 4 YEARS.

14-1103.

(a) Except as otherwise provided in subsections (b) and (c) of this section, property tax shall be assessed for the taxable period specified in Title 8 of this article.

(b) Escaped property shall be assessed under § 14-402 at the time the property is located and for the 3 preceding taxable years.

(c) Assessments or abatements under § 8-419(c) of this article shall be made on or before the later of:

(1) 1 year after the report under § 11-101 of this article was filed; or

(2) 1 year after the due date of the report.

(d) Assessments under § 8-419(c) of this article may not be made when all property has transferred since the original report filing under § 11-101 of this article.

Article 13 - Harford County

[24-28.1.

If a special district water and sewer real property tax has been enacted, in Harford County, the local governing body by bill, ordinance, or resolution enacted under its usual procedure may grant a new owner tax credits for a period not to exceed 1 year against any local real property taxes levied on new construction of residential or nonresidential buildings or other structures, which is serviced by the County water and sewer system, excluding any assessment on the land.]

SECTION -3- 2 . AND BE IT FURTHER ENACTED, That the provisions of this Act are intended solely to correct technical errors in the law and that there is no intent to revive or otherwise affect law that is the subject of other Acts, whether