

(viii) A disqualification for life may be reduced if permitted by § 16-812 (d) of this title.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~October 1, 1993~~ January 1, 1994.

Approved May 27, 1993.

**CHAPTER 408**

**(Senate Bill 35)**

AN ACT concerning

**Real Property Tax – Semiannual Payment**

FOR the purpose of authorizing the counties or Baltimore City and municipal corporations to authorize certain property owners to elect to pay real property taxes on a semiannual basis; establishing the tax years to which a semiannual schedule applies; requiring certain property owners to pay a certain service charge; providing for the adoption and calculation of the service charge; requiring that a property tax bill include certain information; establishing the dates by which a property tax must be paid under a semiannual schedule; requiring that the property tax be paid in a certain manner if an escrow account is established; providing for the application of this Act; and generally relating to the payment of property taxes on a semiannual basis.

BY repealing and reenacting, with amendments,

Article – Tax – Property  
Section 10-102  
Annotated Code of Maryland  
(1986 Volume and 1992 Supplement)

BY adding to

Article – Tax – Property  
Section 10-204.3  
Annotated Code of Maryland  
(1986 Volume and 1992 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article – Tax – Property**

10-102.

(a) Except as otherwise provided in this title, property tax is due on July 1 in each taxable year.