

(b) ~~[(Property)] EXCEPT AS PROVIDED IN SUBSECTION (E) OF THIS SECTION § 10-204.3 OF THIS TITLE~~, 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.

(c) Property tax for a full year that is imposed as of a semiannual date of finality may be paid without interest:

(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.

(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.

10-204.3.

(A) NOTWITHSTANDING SUBTITLE 1 OF THIS TITLE,

(1) THE GOVERNING BODY OF A COUNTY MAY AUTHORIZE, BY LAW, THE ELECTION OF AN OPTIONAL SEMIANNUAL PAYMENT SCHEDULE FOR STATE, COUNTY, MUNICIPAL CORPORATION, AND SPECIAL TAXING DISTRICT PROPERTY TAXES DUE ON OWNER-OCCUPIED RESIDENTIAL PROPERTY; AND

(2) THE GOVERNING BODY OF A MUNICIPAL CORPORATION MAY AUTHORIZE, BY LAW, AN OPTIONAL SEMIANNUAL PAYMENT SCHEDULE FOR MUNICIPAL CORPORATION AND SPECIAL TAXING DISTRICT PROPERTY TAXES DUE ON OWNER-OCCUPIED RESIDENTIAL PROPERTY.

~~(E)~~ ~~(+)~~ (B) IF A GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION AUTHORIZES A SEMIANNUAL PAYMENT SCHEDULE UNDER SUBSECTION (A) OF THIS SECTION, FOR OWNER-OCCUPIED RESIDENTIAL PROPERTY PURCHASED ON OR AFTER JULY 1, 1993, AT THE TIME OF TRANSFER OF THE PROPERTY THE PURCHASER MAY ELECT TO PAY THE REAL PROPERTY TAXES DUE UNDER THIS SECTION ON A SEMIANNUAL PAYMENT SCHEDULE.

~~(2)~~ (C) A SEMIANNUAL PAYMENT SCHEDULE ELECTED UNDER THIS SECTION SHALL APPLY TO THE PROPERTY TAX DUE FOR THE TAX YEAR FOLLOWING TRANSFER OF THE PROPERTY AND EACH SUBSEQUENT TAX YEAR.

~~(3)~~ (D) A PROPERTY OWNER ELECTING TO PAY REAL PROPERTY TAXES UNDER A SEMIANNUAL PAYMENT SCHEDULE SHALL PAY A SERVICE CHARGE WITH THE SECOND INSTALLMENT.