

(4) The outcome of each case in which a hearing was conducted by telephone or video conferencing, including the outcome on appeal, if applicable; and

(5) The outcome of cases in the same category which were not heard by telephone or video conferencing, including the outcome on appeal, if applicable.

SECTION 2. 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1996.

Approved April 30, 1996.

CHAPTER 97

(Senate Bill 93)

AN ACT concerning

Property Tax – Semiannual Payment

FOR the purpose of specifying which installments of property tax must be paid prior to the transfer of a property; clarifying the duties and obligations of tax collectors in collecting and depositing interest, penalties, and service charges on property taxes; defining a term; providing for the effective date and liability for property taxes when certain buyers elect to pay property taxes in installments; specifying the duration of a semiannual property tax payment schedule election; ~~authorizing a county or municipal corporation to adopt certain procedures for prebilling tax payment schedule elections;~~ authorizing a county or municipal corporation to adopt certain procedures to notify taxpayers of the availability of the semiannual property tax payment option; requiring counties and municipal corporations to notify taxpayers of the availability of the semiannual property tax payment option in a certain manner; requiring that certain information be included in certain newspaper advertisements or other written notices; requiring escrow account servicers to pay taxes in a certain manner under certain circumstances; requiring the Department of Assessments and Taxation to approve a certain system for the payment of property taxes semiannually; providing for the system of payment of property taxes on a semiannual basis if a certain approval is not made; providing for the application of certain service charges; altering the required format for certain tax bills; clarifying that certain service charges are a lien for purposes of tax sales; ~~repealing the imposition~~ altering the calculation of a certain portion of a certain service charge for semiannual property tax payments; requiring local governments by a certain date to submit information that substantiates a proposed service charge is an estimate of the interest to be lost as a result of the semiannual property tax payment; requiring local taxing authorities to obtain the prior approval of the Department of Assessments and Taxation of a certain service charge; providing for a delayed effective date for part of this Act; making this Act an emergency measure; and generally relating to provisions for semiannual payment of property taxes.

BY adding to

Article – Real Property