

- (1) for the county, to the appropriate county official on or before the 10th day of the following month;
- (2) for a municipal corporation, to the appropriate municipal corporation official; and
- (3) for a special district, to the appropriate officer of the district.

4-202.

(a) The collector for each county shall:

(1) deposit State taxes, AND ANY INTEREST, PENALTY, OR SERVICE CHARGES ON THE TAXES, collected at the intervals and in the manner designated by the Comptroller; and

(2) on or before the 10th day of each month, submit a report to the Comptroller of State taxes, AND ANY INTEREST, PENALTY, OR SERVICE CHARGES ON THE TAXES, collected during the prior month.

(b) A violation of this section by a collector is subject to the penalties in §§ 14-1015 and 14-1016 of this article.

4-402.

If a collector fails to remit taxes or the interest [and] penalty, AND SERVICE CHARGES on the taxes, to the State or the county as provided under this title, the collector shall be charged interest at the rate of 6% a year on all taxes, interest, [and,] penalties, AND SERVICE CHARGES not paid to the State or county from the time they are due.

10-204.3.

(A) IN THIS SECTION, "OWNER-OCCUPIED RESIDENTIAL PROPERTY" MEANS THE PRINCIPAL RESIDENCE OF A HOMEOWNER AS DEFINED IN § 9-105 OF THIS ARTICLE.

[(a)] (B) Notwithstanding Subtitle 1 of this title:

(1) the governing body of a county shall provide an optional semiannual payment schedule for State, county, and special taxing district property taxes due on owner-occupied residential property; and

(2) the governing body of a municipal corporation shall provide an optional semiannual payment schedule for municipal corporation and special taxing district property taxes due on owner-occupied residential property.

[(b)] (C) A semiannual payment schedule under this section:

(1) may be elected at the time of the transfer of property purchased on or after July 1, 1995; and