

(2) IF A TAXPAYER PROVIDES WRITTEN DIRECTION TO AN ESCROW ACCOUNT SERVICER AT LEAST 60 DAYS PRIOR TO THE BEGINNING OF THE TAX YEAR, PROPERTY TAXES SHALL BE PAID ON A SEMIANNUAL PAYMENT BASIS ON BEHALF OF THAT TAXPAYER BY THE ESCROW ACCOUNT SERVICER IN THE TAX YEAR THAT BEGINS IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE WRITTEN DIRECTION WAS RECEIVED.

(3) EXCEPT FOR A SEMIANNUAL PAYMENT SCHEDULE ELECTION MADE UNDER SUBSECTION (C)(1) OF THIS SECTION, IF A TAXPAYER PROVIDES WRITTEN DIRECTION TO AN ESCROW ACCOUNT SERVICER LESS THAN 60 DAYS PRIOR TO THE BEGINNING OF THE TAX YEAR, PROPERTY TAXES MAY BE PAID ON A SEMIANNUAL PAYMENT BASIS ON BEHALF OF THAT TAXPAYER BY THE ESCROW ACCOUNT SERVICER IN THE TAX YEAR THAT BEGINS IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE WRITTEN DIRECTION WAS RECEIVED.

10-402.

(a) (1) Except for tax sales as provided by Title 14, Subtitle 8 of this article, if real property ownership is transferred between the date of finality and semiannual date of finality, the transferee is liable for the property tax on real property for the taxable year that begins after the transfer.

(2) IF REAL PROPERTY OWNERSHIP IS TRANSFERRED BETWEEN JULY 1 AND JANUARY 1, AND THE TRANSFEREE ELECTS A SEMIANNUAL PAYMENT SCHEDULE OF PROPERTY TAX FOR THE CURRENT TAXABLE YEAR UNDER § 10-204.3 OF THIS ARTICLE TITLE, THE TRANSFEROR IS LIABLE FOR ANY SEMIANNUAL PROPERTY TAX INSTALLMENT THAT MAY BE DUE FOR THE REAL PROPERTY IN THE CURRENT TAXABLE YEAR AT THE TIME OF TRANSFER, AND IS NOT LIABLE FOR THE SECOND SEMIANNUAL INSTALLMENT THAT IS DUE AFTER THE DATE OF TRANSFER. THE TRANSFEREE IS SOLELY LIABLE FOR ANY SEMIANNUAL PROPERTY TAX INSTALLMENT FOR THE CURRENT TAXABLE YEAR THAT IS DUE AFTER THE DATE OF TRANSFER.

[(2)](3) [Paragraph (1) of this] THIS subsection does not preclude the transferor and the transferee of real property that is subject to this subsection from adjusting the property tax OR SERVICE CHARGES for any year between them.

14-801.

(a) In §§ 14-801 through 14-854 of this subtitle, the following words have the meanings indicated.

(b) "Other taxing agency" means any municipal corporation or other public or quasi-public corporation that may impose a tax of any kind which is or may become a lien on real property.

(c) (1) "Tax" means any tax, or charge of any kind due to the State or any of its political subdivisions, or to any other taxing agency, that by law is a lien against the real property on which it is imposed or assessed.

(2) "Tax" includes interest [and], penalties, AND SERVICE CHARGES.