

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.

SECTION 3. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take effect July 1, 1998.

SECTION 2. 4. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health and safety, has been passed by a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, and, except as provided in Section 3 of this Act, shall take effect from the date it is enacted.

Approved April 30, 1996.

CHAPTER 98

(Senate Bill 94)

AN ACT concerning

Property Tax – Operating Property – Estimated Taxes

FOR the purpose of clarifying and providing that the Mayor and City Council of Baltimore or the governing body of a county or municipal corporation may authorize, under certain circumstances, the payment of estimated property tax, interest, and refunds for estimated property taxes for the operating property of a railroad or public utility.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 10–210, 14–604, and 14–608

Annotated Code of Maryland

(1994 Replacement Volume and 1995 Supplement)

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

Article – Tax – Property

10–210.

(a) If on or before September 1 of a taxable year the Department has not notified a county or municipal corporation of any particular personal property assessment, OR ANY OPERATING PROPERTY ASSESSMENT, the Mayor and City Council of Baltimore City or the governing body of the county or of the municipal corporation may authorize, by law, the payment of estimated property tax under subsection (b) of this section.