

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 10-101

Annotated Code of Maryland

(1994 Replacement Volume and 2000 Supplement)

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Article - Tax - Property

Section 10-103 through 10-105

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

**Article - Tax - Property**

10-101.

(A) In this title, "property tax" includes a taxing district tax.

(B) (1) FOR PURPOSES OF THIS TITLE, PROPERTY NEWLY ANNEXED INTO A MUNICIPAL CORPORATION DURING A PERIOD SHALL BE TREATED AS INITIALLY ADDED TO THE TAX ROLL FOR THAT PERIOD.

(2) THE IMPOSITION OF THE MUNICIPAL PROPERTY TAX FOR A PARTIAL YEAR ON PROPERTY NEWLY ANNEXED INTO A MUNICIPAL CORPORATION SHALL HAVE NO EFFECT ON THE TAX SETOFF UNDER § 6-305 OR § 6-306 OF THIS ARTICLE.

(3) EXPENSES INCURRED BY A COUNTY FOR BILLING AND COLLECTING MUNICIPAL CORPORATION PROPERTY TAXES FOR A PARTIAL YEAR ON PROPERTY NEWLY ANNEXED INTO THE MUNICIPAL CORPORATION SHALL BE CHARGEABLE TO THE MUNICIPAL CORPORATION FOR WHICH THE PROPERTY TAXES ARE COLLECTED.

10-103.

(a) Except as provided by § 10-104 of this subtitle, real property that during the period from July 1 to December 31, both inclusive, is completed or is otherwise initially added to the tax roll shall be taxed for the 6-month period from January 1 to the following June 30, both inclusive, at 50% of the annual State, county, municipal corporation, or taxing district property tax rate that is in effect for that taxable year.

(b) The property tax imposed under this section is due on the later of:

(1) January 1 of the taxable year; or

(2) the date after January 1 of the taxable year that the tax bill is received or reasonably should have been received or available.

(c) Property tax imposed under this section may be paid without interest or penalty on or before 30 days after the date the tax bill is mailed or made available.