

(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.

10-104.

(a) The Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation may impose, by law, a county or municipal corporation property tax on real property that during the period from July 1 to September 30, both inclusive, is completed or is otherwise initially added to the tax roll. If imposed, the tax shall be for the 9-month period from October 1 to the following June 30, both inclusive, at 75% of the annual county or municipal corporation tax rate that is in effect for that taxable year.

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

(1) October 1 of the taxable year; or

(2) the date that the tax bill is received or reasonably should have been received or is available.

(c) The county or municipal corporation 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.

10-105.

(a) The Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation may impose, by law, a county or municipal corporation property tax on real property that, during the period from January 1 to March 30, both inclusive, is completed or otherwise is initially added to the tax roll. If