

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

**Article - Tax - Property**

10-304.

(a) As used in this section, "damaged property" means:

- (1) real property that is partially damaged or totally destroyed; or
- (2) personal property that is totally destroyed.

(b) As to damaged property that should be removed from the assessment roll:

(1) if the damage occurred during the 6-month period from the date of finality to the [July 1] JUNE 30 following, property tax is not due for the taxable year beginning on the following July 1;

[(2) if the damage occurred during the first 3-month period of the taxable year, 25% of property tax is due;

(3) if the damage occurred during the second 3-month period of the taxable year, 50% of the property tax is due;

(4) if the damage occurred during the third 3-month period of the taxable year, 75% of the property tax is due; and

(5) if the damage occurred during the fourth 3-month period of the taxable year, the full amount of property tax is due.]

(2) IF THE DAMAGE OCCURRED DURING THE FIRST MONTH OF THE TAXABLE YEAR, 8% OF THE PROPERTY TAX IS DUE;

(3) IF THE DAMAGE OCCURRED DURING THE SECOND MONTH OF THE TAXABLE YEAR, 17% OF THE PROPERTY TAX IS DUE;

(4) IF THE DAMAGE OCCURRED DURING THE THIRD MONTH OF THE TAXABLE YEAR, 25% OF THE PROPERTY TAX IS DUE;

(5) IF THE DAMAGE OCCURRED DURING THE FOURTH MONTH OF THE TAXABLE YEAR, 33% OF THE PROPERTY TAX IS DUE;

(6) IF THE DAMAGE OCCURRED DURING THE FIFTH MONTH OF THE TAXABLE YEAR, 42% OF THE PROPERTY TAX IS DUE;

(7) IF THE DAMAGE OCCURRED DURING THE SIXTH MONTH OF THE TAXABLE YEAR, 50% OF THE PROPERTY TAX IS DUE;

(8) IF THE DAMAGE OCCURRED DURING THE SEVENTH MONTH OF THE TAXABLE YEAR, 58% OF THE PROPERTY TAX IS DUE;

(9) IF THE DAMAGE OCCURRED DURING THE EIGHTH MONTH OF THE TAXABLE YEAR, 67% OF THE PROPERTY TAX IS DUE;