

14-601.

Interest (A) EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, INTEREST is calculated on and charged against the total tax liability on property.

(B) WHEN PAYMENTS OF PROPERTY TAX HAVE BEEN MADE, INTEREST IS CALCULATED ON AND CHARGED AGAINST THE TOTAL TAX LIABILITY ON THE PROPERTY, LESS THE AMOUNT OF THE PAYMENTS.

SECTION 2. AND BE IT FURTHER ENACTED, That notwithstanding the enactment of Chapter 12 and/or Chapter (S.B. 807) of the Acts of the General Assembly of 1990, the Homestead Property Tax Credit Program established by § 9-105 of the Tax - Property Article, as amended by Chapters 1 and 2 of the Acts of the General Assembly of 1990, shall be applicable for the taxable year 1990-1991.

SECTION 3. AND BE IT FURTHER ENACTED, That notwithstanding the enactment of Chapter 12 and/or Chapter (S.B. 807) of the Acts of the General Assembly of 1990, the constant yield tax rate requirements imposed on taxing authorities by § 6-308 of the Tax - Property Article, as amended by Chapter 10 of the Acts of the General Assembly of 1990, shall be applicable to the taxable year 1990-1991.

SECTION ~~2.~~ 4. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1990.

Approved May 29, 1990.

CHAPTER 642

(House Bill 1045)

AN ACT concerning

Property Taxes - Assessment of Agricultural Use Land

FOR the purpose of ~~clarifying that certain contiguous or noncontiguous parcels of land under the same ownership qualify for assessment as agricultural use land; and~~ providing that both certain parcels of land that are created or separated in certain ways and certain land subject to certain rights-of-way are deemed to be single contiguous parcels for certain purposes.

BY adding to

Article - Tax - Property

Section 8-209(g)(9)

Annotated Code of Maryland

(1986 Volume and 1989 Supplement)

BY repealing and reenacting, ~~with~~ without amendments,