

In subsection (b)(1) of this section, the introductory phrase "[e]xcept as otherwise provided by this article" is added for clarity.

Also in subsection (b)(1) of this section, the reference to "assessments made under Title 8 of this article" is substituted for the partially obsolete former reference to "assessments made pursuant to this article by the county commissioners of the county in which such town is situated or by the State Department of Assessments and Taxation", for clarity.

In subsection (b)(2) of this section, the reference "as provided in paragraph (1) of this subsection" is substituted for the former limitation "until such property has been assessed by the appropriate assessing authorities under this article", for brevity and clarity.

As to the payment of municipal corporation property tax, including payment of 1/4, 1/2, and 3/4 year taxes, see §§ 10-102 through 10-105 of this article.

Defined terms: "Assess" § 1-101
 "Assessment" § 1-101 "Governing body" § 1-101
 "Municipal corporation" § 1-101
 "Municipal corporation property tax" § 1-101
 "Property" § 1-101 "Property tax" § 1-101

6-204. IMPOSITION OF TAXES FOR TAXABLE YEAR.

EXCEPT AS OTHERWISE PROVIDED BY THIS ARTICLE, PROPERTY TAX IS IMPOSED FOR THE TAXABLE YEAR.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 31(b) and (c), as those subsections related to a property tax imposition for the taxable year.

The introductory phrase "[e]xcept as otherwise provided by this article" is substituted for the former references to "[e]xcept as provided in subsection (h) of this section, and except taxes required to be levied upon assessments made by the Department of Assessments and Taxation" and "[e]xcept as provided in subsection (h) of this section" to clarify that there are partial year tax impositions in addition to tax prorations.

The defined term "property tax" is substituted for the former references to "all ordinary county and city taxes", "all State, county, incorporated city or town, and taxing district taxes" and "all State, county, municipal, and other local taxes on tangible personal property", for clarity and brevity.