

(3) DECREASING OR ABATING OF ASSESSMENTS UNDER § 8-421 OF THIS ARTICLE.

REVISOR'S NOTE: Subsections (a)(1) and (2) and (b)(1) and (2) of this section are new language derived without substantive change from the first sentence of former Art. 81, § 67(a).

Subsections (a)(3) and (b)(3) of this section are new language added to encompass corrections provided by law.

In the introductory language of subsection (a) of this section, the defined term "governing body" is substituted for the former reference to "county commissioners", for clarity.

Defined terms: "Assessment" § 1-101  
 "County" § 1-101 "Governing body" § 1-101  
 "Law" § 1-101 "Supervisor" § 1-101

4-402. INTEREST CHARGED TO COLLECTOR.

IF A COLLECTOR FAILS TO REMIT TAXES OR THE INTEREST AND PENALTY ON THE TAXES, AS PROVIDED UNDER THIS TITLE, THE COLLECTOR SHALL BE CHARGED INTEREST AT THE RATE OF 6% A YEAR ON ALL TAXES, INTEREST, AND PENALTIES NOT PAID FROM THE TIME THEY ARE DUE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 62.

The reference to "taxes or the interest and penalty on the taxes, as provided under this title" is substituted for the former references to "the amount of money which may or should be in his hands for the use of the State or the county commissioners or the Mayor and City Council of Baltimore, at the time specified in this article for payment", and "into the treasury of the State or to the county commissioners or the Mayor and City Council of Baltimore", for clarity and brevity.

The former reference to the taxes being "payable" is deleted as superfluous.

For other provisions concerning interest, see Title 14, Subtitle 6 "Interest" of this article. This interest provision is revised in this title because it applies only to collectors.

Defined term: "Collector" § 1-101

4-403. FILING SUIT; RIGHT TO A JURY TRIAL.