property" is deleted in light of the reference to "all assessments of property".

Also in subsection (a)(1) of this section, the former phrase "as soon as may be practicable" is deleted as superfluous.

In subsections (a)(2) and (b)(2) of this section, the former references to "limited" rates and "fixed or limited" rate are deleted as included in the reference to a "special" rate.

In subsection (a)(2) of this section, the introductory phrase "[i]f not otherwise prohibited by this article" is substituted for the former reference to a "fixed or limited rate of town taxation ... not prescribed by this article", for clarity.

Also in subsection (a)(2) of this section, the former phrase "as it may deem wise" is deleted as superfluous.

In the introductory language of subsection (b) of this section, the former reference to the tax rate as being imposed "upon property taxed under § 12 of this article" is deleted as superfluous.

In subsection (b)(1) of this section, the phrase "exemption of property" is substituted for the former phrase "the exemption or partial exemption of certain classes or subclasses of property under said section", for clarity.

In subsection (b)(2) of this section, the reference to the tax change being "caused by" any special rate is substituted for the former reference that the tax change "may have determined" on a special or limited rate.

Former Art. 81, § 30(c), as it related to municipal corporations' imposition of a property tax on intangible personal property is deleted as obsolete.

The balance of former Art. 81, § 30(a) and § 32, which concerned counties, now appear in § 6-302 of this subtitle.

The balance of former Art. 81, § 12 now appears in § 6-203 of this title.

Defined terms: "Assessment" § 1-101
"Date of finality" § 1-101 "Governing body" § 1-101
"Municipal corporation" § 1-101
"Municipal corporation property tax" § 1-101
"Property" § 1-101 "Taxable year" § 1-101