

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 13(a).

In this subtitle and throughout this article, the defined term "property tax" is substituted for the former reference to "ordinary taxation", for clarity. As to this substitution, see the General Revisor's Note to this article.

The phrase "where the property is located" is substituted for the former obsolete phrase "in which the same shall be subject to taxation hereunder", for clarity.

The former words "real" and "personal" are deleted as included in the defined term "property".

The former reference to the property being "valued" is deleted as unnecessary in light of the valuation provisions of this subtitle.

The former reference to the assessment being "for purposes of State and county and/or city taxation" is deleted as superfluous.

The former term "Baltimore City" is deleted as included in the defined term "county".

Defined terms: "Assess" § 1-101
 "County" § 1-101 "Property" § 1-101
 "Property tax" § 1-101 "Supervisor" § 1-101

8-203. ASSESSMENT OF REAL PROPERTY -- DURATION.

AN ASSESSMENT OF REAL PROPERTY CONTINUES IN EFFECT FROM YEAR TO YEAR UNTIL CHANGED AS PROVIDED BY THIS TITLE.

REVISOR'S NOTE: This section is new language derived without substantive change from the second sentence of former Art. 81, § 14(c).

The former reference to a "June 1, 1929" effective date is deleted as obsolete.

The first sentence of former Art. 81, § 14(c), which applied to personal property, now appears as § 8-204 of this subtitle.

Former Art. 81, § 14(d), which related to assessment procedures, is deleted as obsolete.

Defined terms: "Assessment" § 1-101
 "Real property" § 1-101