Also in subsection (h)(1) of this section, the former phrases "included in the occupancy rent paid by the renter" and "included in occupancy rent", which modified "assumed real property tax", are deleted as superfluous.

Also in subsection (h)(1) of this section, the former term "gross income" is deleted as included in the defined term "combined income".

In subsection (h)(2)(i) of this section, the former references to "1.125% for taxable year 1982-1983 only" and "for all subsequent taxable years" are deleted as obsolete.

In subsection (i) of this section, the phrase "for which the property tax relief is sought" is added for clarity.

Former Art. 81, § 12F-3(a)(3), which defined "Department", is deleted in light of the definition of that term in § 1-101 of this article.

The second sentence of former Art. 81, § 12F-3(a)(8), which gave examples of leasehold interests, is deleted as superfluous.

The Commission to Revise the Annotated Code calls to the attention of the General Assembly that subsection (d) of this section, which requires the Department to give all "renters" (who are otherwise eligible) notice of possible property tax relief, is impracticable, if not impossible, to implement, unless the notice is by publication.

The Commission to Revise the Annotated Code calls to the attention of the General Assembly that there is no provision to extend the application deadline for good cause.

Defined terms: "County" § 1-101
"Department" § 1-101 "Includes";"including" § 1-101
"Internal Revenue Code" § 1-101 "Property tax" § 1-101
"Real property" § 1-101 "Taxable year" § 1-101
"Value" § 1-101

9-103. ENTERPRISE ZONES.

(A) DEFINITIONS.

(1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "BASE YEAR" MEANS THE TAXABLE YEAR IMMEDIATELY