

the former word "jurisdiction", for clarity.

Also in subsection (b) of this section, the obsolete, former reference to taxable years before the 1985-1986 taxable year is deleted as superfluous.

Also in subsection (b) of this section, the former reference to a tax credit as a "homeowner's" is deleted as misleading.

In subsection (c)(2) of this section, the former phrase "otherwise eligible" is deleted as unnecessary in light of the use of the phrase "may qualify".

In subsection (d) of this section, the defined word "dwelling" is substituted for the former word "property", for clarity.

In subsection (d)(1)(iv) of this section, the former word "existing" is deleted as unnecessary since property must exist if it is to be improved.

In subsection (e)(3) of this section, the defined term "municipal corporation" is substituted for the former word "municipal", for clarity and consistency.

Former Art. 81, § 12F-7(b)(6), which defined "assessment", is deleted as unnecessary, as the term is defined in § 1-101 of this article.

Former Art. 81, § 12F-7(h) and (i), which related to tax credits for the 1977-78, 1978-79, and 1979-80 taxable years, are deleted as obsolete.

Former Art. 81, § 12F-7(e), as it related to the calculation of discounts and penalties under this section, is deleted as superfluous. The former provisions of Art. 81, § 12F-7(e), which related to the calculation of interest, now appear in § 14-601 of this article.

Defined terms: "Assessment" § 1-101
 "County" § 1-101 "County property tax" § 1-101
 "Corporation" § 1-101 "Department" § 1-101
 "Governing body" § 1-101
 "Includes"; "including" § 1-101
 "Municipal corporation" § 1-101
 "Municipal corporation property tax" § 1-101
 "Property" § 1-101 "Property tax" § 1-101
 "Real property" § 1-101 "Taxable year" § 1-101
 "Value" § 1-101

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THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION