council", for clarity.

Also in subsections (b) and (c) of this section, the defined term "law" is substituted for the former phrase "resolution or ordinance", for clarity.

In subsection (b) of this section, the phrase "any county real property taxes" is substituted for the former phrase "county, county school, municipal or special district property taxes", for brevity and clarity.

Also in subsection (b) of this section, the former phrase "to preserve its character as agricultural land or woodland" is deleted as unnecessary in light of the reference to AG § 2-504.

In subsection (d) of this section, the defined term "county" is substituted for the former words "particular subdivision", for clarity.

Also in subsection (d) of this section, the former reference to "personal property" is deleted as confusing and, in any event, superfluous.

Former Art. 81, § 12E-1(e) now appears in AG § 2-515.

Defined terms: "Assessment" § 1-101
"County" § 1-101 "County property tax" § 1-101
"Governing body" § 1-101 "Law" § 1-101
"Real property" § 1-101 "Valuation" § 1-101

9-207. NEWLY CONSTRUCTED OR SUBSTANTIALLY REHABILITATED DWELLINGS THAT ARE UNSOLD OR UNRENTED.

(A) "DWELLING" DEFINED.

(1) IN THIS SECTION, "DWELLING" MEANS:

(I) A NEWLY CONSTRUCTED OR SUBSTANTIALLY REHABILITATED SINGLE DWELLING UNIT THAT IS UNSOLD OR UNRENTED; OR

(II) NEWLY CONSTRUCTED OR SUBSTANTIALLY REHABILITATED COMMERCIAL PROPERTY THAT IS UNSOLD OR UNRENTED.

(2) "DWELLING" DOES NOT INCLUDE LAND.

(B) APPLICABILITY.

(1) A PROPERTY TAX CREDIT GRANTED UNDER THIS SECTION APPLIES ONLY TO COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX.

(2) THIS SECTION DOES NOT APPLY TO BALTIMORE CITY.

(C) TAX CREDIT NOT EXCEEDING 100%.