Subsection (e) of this section is new language added to conform with § 9-401 of this title.

Subsection (a) of this section is revised as a definition of "dwelling", for brevity and clarity and to state expressly that a "dwelling" does not include "land".

Also in subsection (a) of this section, the reference in former Art. 81, § 12G-1(a), to this section as exclusively regulating "the granting of any special tax credit" is deleted as misleading and, in any event, superfluous.

In subsection (b) of this section, the defined term "municipal corporation property tax" is substituted for the former reference to "municipality and/or city taxes", for clarity.

In subsection (c) of this section, as to the addition of the phrase "by law", see revisor's note to § 9-205(a) of this subtitle.

Also in subsection (c) of this section, the phrase "not exceeding 100% of the county or municipal corporation property tax" is substituted for the former phrase "not more than the property taxes", for clarity.

Also in subsection (c) of this section, the former phrase "upon the assessed value" is deleted as superfluous.

In subsection (d)(2) of this section, the former reference to "in a manner consistent with this section" is deleted as superfluous.

In subsection (f) of this section, the term "recipient" is substituted for the former term "applicant", for clarity.

Also in subsection (f) of this section, the former phrases "(following construction or substantial rehabilitation)" and "regardless of whether the dwelling or commercial property is sold, rented, or merely occupied" are deleted as unnecessary in light of the use of the defined term "dwelling".

Also in subsection (f) of this section, the former word "appropriate", which formerly modified "notice", is deleted as superfluous.

In the introductory language of subsection (g) of this section, the former phrase "immediately following