reference to a law "enacted or adopted under the procedure established therefor" is deleted as superfluous.

The word "renter" is substituted for the former word "tenants" to conform to the terminology used in § 9-102 of this title.

Defined terms: "County" § 1-101
"Governing body" § 1-101
"Includes";"including" § 1-101 "Law" § 1-101
"Property tax" § 1-101

GENERAL REVISOR'S NOTE:

In this title the defined term "property" has been substituted for the former references to "real and tangible personal property" and similarly, "personal property" has been substituted for the references to "tangible personal property". The only intangible personal property that is subject to any property tax is certain stock owned by the Baltimore and Ohio Railroad (see § 6-101(b) of this article and revisor's note to § 6-101 of this article). Therefore, any credit against tangible personal property in this title is in reality a credit against all of the personal property that is subject to property tax.

TITLE 10. PROPERTY TAX PAYMENT.

SUBTITLE 1. TIME OF PAYMENT -- IN GENERAL.

10-101. "PROPERTY TAX" DEFINED.

IN THIS TITLE, "PROPERTY TAX" INCLUDES A TAXING DISTRICT TAX.

REVISOR'S NOTE: This section is new language added to avoid repetition of references to property tax and taxing district tax.

This definition, for purposes of this title, supersedes the more limited definition of "property tax" in § 1-101 of this article.

Defined terms: "Includes";"including" § 1-101
"Property tax" § 1-101

10-102. ANNUAL PROPERTY TAX DUE DATES.

(A) JULY 1 DUE DATE.

EXCEPT AS OTHERWISE PROVIDED IN THIS TITLE, PROPERTY TAX IS DUE ON JULY 1 IN EACH TAXABLE YEAR.

(B) GRACE PERIOD.