

reference to the "county ... council", to allow for the various forms of county government.

Also in subsection (a) of this section, the defined term "law" is substituted for the former references to "resolution" and "ordinance or resolution", for clarity.

Also in subsection (a) of this section, the reference to the tax rate "that is in effect for that taxable year" is substituted for the former reference to the "current" tax rate, for clarity.

Also in subsection (a) of this section, the former general reference "[n]otwithstanding anything to the contrary ... in the laws ... of this State" is deleted as superfluous.

Also in subsection (a) of this section, the former language "and in addition to the provisions for collection of one-half year and three-quarter year taxes" is deleted as superfluous. Note that the provisions in this section are permissive, but when exercised, they replace the provisions in § 10-103 of this subtitle.

Also in subsection (a) of this section, the former reference to the property tax being "computed by using the assessed valuation of the property" is deleted as superfluous.

In subsection (b) of this section, the reference to "county or municipal corporation property tax" is substituted for the former reference to "taxes", for clarity.

Also in subsection (b) of this section, the former reference to the taxes being "payable" is deleted as included in the reference that the property tax "is due".

The first clause of the second sentence of former Art. 81, § 29A(a) is deleted as repetitive of this section.

Defined terms: "County" § 1-101  
"County property tax" § 1-101  
"Governing body" § 1-101 "Law" § 1-101  
"Municipal corporation" § 1-101  
"Municipal corporation property tax" § 1-101  
"Real property" § 1-101 "Taxable year" § 1-101  
"Tax roll" § 1-101

## SUBTITLE 2. VARIATIONS IN THE TIME OF PAYMENT.

### PART I. DEFERRALS.