the nonretroactive effect to both dates on which deferral can become effective, for clarity.

In subsection (c)(1) of this section, the references to the "land subject to this section" are substituted for the former references to "on property eligible for the tax deferral" and "land upon which a tax deferral has been granted", for clarity.

In the introductory language of subsection (c)(1) of this section, the words "payment deferral" are substituted for the former, incorrect reference to "credit", for clarity.

Also in the introductory language of subsection (c)(1) of this section, the phrase that the payment deferral "may not be authorized" is substituted for the former phrase "may not be granted", for clarity.

In subsection (c)(1)(ii) of this section, the former reference to an "agent" of the owner is deleted as included in the reference to "owner".

Also in subsection (c)(1)(ii) of this section, the word "subsequently", which formerly modified "rezoned", is deleted as superfluous.

In the introductory language of subsection (d) of this section, the language "[t]he county property tax that is deferred" is substituted for the former phrase "the cumulative amount of any deferral", for clarity.

Also in the introductory language of subsection (d) of this section, the former reference to the deferral becoming "payable" is deleted as included in the reference that the deferral is "due".

Former Art. 81, § 12G-10(f)(2) is deleted as duplicative of the general grant of power to the county in subsection (a) of this section to establish this program.

Former Art. 81, § 12G-10(f)(4), which related to the unpaid balance of the deferral being a lien, now appears as § 14-804 of this article.

Defined terms: "Assessment" § 1-101
"County property tax" § 1-101
"Governing body" § 1-101
"Includes";"including" § 1-101 "Law" § 1-101
"Real property" § 1-101 "Supervisor" § 1-101
"Taxable year" § 1-101

10-203. RESERVED.