14-604, 14-608, AND 14-702 OF THIS ARTICLE.

(C) UNDERPAYMENT.

IF THE PROPERTY TAX ON PERSONAL PROPERTY PAID UNDER THIS SECTION IS LESS THAN THE TAX FINALLY DETERMINED, THE COLLECTOR SHALL SEND A BILL TO THE TAXPAYER FOR THE DIFFERENCE.

REVISOR'S NOTE: This section is new language derived without substantive change from the first and second sentences and the first clause of the third sentence of former Art. 81, § 49B.

In subsection (a) of this section, the defined term "governing body" is substituted for the former references "county commissioners or county council", and "governmental body", for clarity.

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

Also in subsection (a) of this section, the reference to "estimated property tax under subsection (b) of this section" is substituted for the former reference to "tangible personal property taxes imposed by subsection (2) of § 8 of this article", for clarity.

Also in subsection (a) of this section, the former phrase "which is subject to assessment under the provisions of § 13(b) of this article" is deleted as superfluous.

In subsection (b)(2) of this section, the former reference to "[n]otwithstanding any provision in this article to the contrary, estimated tax bills ... for which such assessment is available" being subject to interest and penalties is deleted as superfluous in light of the reference to an "unpaid" bill being subject to interest and penalties.

The balance of the third sentence of former Art. 81, § 49B, now appears in § 14-906 of this article.

The fourth sentence of former Art. 81, § 49B now appears as § 14-702 of this article.

Defined terms: "Assessment" § 1-101
"County" § 1-101 "Department" § 1-101
"Governing body" § 1-101 "Law" § 1-101
"Municipal corporation" § 1-101 "Property tax" § 1-101
"Taxable year" § 1-101

REVISOR'S NOTE TO SUBTITLE: Former Art. 81, § 12F-8, which provided for county property tax deferrals on certain