

Defined term: "Property" § 1-101

(I) DATE OF FINALITY.

"DATE OF FINALITY" MEANS JANUARY 1, WHEN ASSESSMENTS BECOME FINAL FOR THE TAXABLE YEAR NEXT FOLLOWING.

REVISOR'S NOTE: This subsection is new language derived without substantive change from the first sentence of former Art. 81, § 2(20) and the first clause of the first sentence of § 29A(a).

The former phrase "subject only to correction as herein authorized" is deleted as confusing and, in any event, superfluous.

The former reference to the date of finality being "for the State and every county, incorporated city or town, and taxing district" is deleted as superfluous.

The former reference to the December 31, 1965 effective date is deleted as obsolete.

The fourth sentence of former Art. 81, § 2(20), which specified the location of specific dates, is deleted as superfluous.

As to the 1/4, 1/2, and 3/4 year taxes, and the semiannual date of finality, see §§ 10-102 through 10-105 of this article.

Defined terms: "Assessment" § 1-101  
"Taxable year" § 1-101

(J) DEPARTMENT.

"DEPARTMENT" MEANS THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION.

REVISOR'S NOTE: This subsection is new language that repeats the provisions of present Art. 81, § 2(23).

The present phrase "unless such construction would be unreasonable" is omitted as superfluous.

In this article, unless the context requires otherwise, references to the "Department" include "supervisor".

(K) DIRECTOR.

"DIRECTOR" MEANS THE DIRECTOR OF THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION.