

Also in the introductory language of this section, the defined term "person" is substituted for the former word "taxpayer", for clarity.

Also in the introductory language of this section, the former words "real or personal" are deleted as included in the defined term "property tax".

In item (3) of this section, the reference to the payment "of the property tax" is substituted for the former reference to the payment "of such assessment", for clarity.

Defined terms: "Department" § 1-101  
 "Person" § 1-101 "Property tax" § 1-101

GENERAL REVISOR'S NOTE:

Former Art. 81, § 214(b), which provided for an exemption under § 511 of Public Law 84-1020, the Housing Act of 1956 (now 10 Stat. 1091, 1110-11) and the appeal and refund provisions for that exemption, is transferred to the Session Laws.

Former Art. 81, § 214A, which provided that an appeal determination was to be applied to all property tax, is decodified in light of the current, uniform Statewide assessment procedures.

SUBTITLE 6. INTEREST.

PART I. INTEREST ON PROPERTY TAX.

14-601. INTEREST CHARGED ON TOTAL TAX LIABILITY ON PROPERTY.

INTEREST IS CALCULATED ON AND CHARGED AGAINST THE TOTAL TAX LIABILITY ON PROPERTY.

REVISOR'S NOTE: This section is new language substituted for former Art. 81, § 12F-7(e), as that subsection related to interest, and for the third sentence of § 12F-1(a)(9), as that sentence related to interest. The substituted language is stated as a general provision to clarify that interest is charged against total tax liability on property.

Defined term: "Total tax liability  
 on property" § 14-101

14-602. STATE INTEREST RATE FOR PROPERTY TAX.

THE RATE OF INTEREST FOR STATE PROPERTY TAX IS 1% FOR EACH MONTH OR FRACTION OF A MONTH THAT STATE PROPERTY TAX IS OVERDUE.

REVISOR'S NOTE: This section is new language that in part is derived without substantive change from former Art.