As to the date when estimated property tax on personal property is overdue, see Title 10, Subtitle 2 of this article.

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

14-605. WHEN TIMELY PROPERTY TAX PAYMENT IS NOT MADE.

IF A PERSON FAILS TO PAY PROPERTY TAX WHEN REQUIRED BY THIS ARTICLE, THE PERSON SHALL PAY INTEREST ON THE TOTAL TAX LIABILITY ON PROPERTY FOR EACH MONTH OR FRACTION OF THE MONTH FROM THE DATE THE PROPERTY TAX PAYMENT IS REQUIRED TO BE PAID UNDER TITLE 10 OF THIS ARTICLE TO THE DATE THE TAX IS PAID.

REVISOR'S NOTE: This section is new language added to state expressly the act that causes interest to be added to the tax.

The second sentence of former Art. 81, § 48(c) and the second sentence of § 50(a) are deleted as surplusage.

Defined terms: "Person" § 1-101
"Property tax" § 1-101
"Total tax liability on property" § 14-101

14-606. SAME -- *WHEN MONTGOMERY COUNTY OR PRINCE GEORGE'S COUNTY* TAX IS DEFERRED.

IF A PERSON IS GRANTED A DEFERRAL THAT EXTENDS THE TIME TO PAY MONTGOMERY COUNTY PROPERTY TAX OR PRINCE GEORGE'S COUNTY PROPERTY TAX UNDER § 10-201 OF THIS ARTICLE, THE PERSON SHALL PAY INTEREST ON THE COUNTY PROPERTY TAX PAYMENT FROM THE DUE DATE WITHOUT A DEFERRAL UNTIL THE DATE THAT THE COUNTY PROPERTY TAX IS PAID.

REVISOR'S NOTE: This section is new language derived without substantive change from the first clause of former Art. 81, § 48A(c), as that subsection related to deferred taxes.

The introductory clause "[i]f a person is granted a deferral that extends the time to pay Montgomery County property tax or Prince George's County property tax under § 10-201 of this article" is added for clarity.

The phrase "from the due date without a deferral until the date that the tax is paid" is added to clarify the time interest is charged.