

IF AN ESCAPED PROPERTY ASSESSMENT OF PERSONAL PROPERTY IS MADE UNDER § 8-417 OF THIS ARTICLE, AN ADDITIONAL ASSESSMENT PENALTY EQUAL TO 20% OF THE ESCAPED PROPERTY ASSESSMENT SHALL BE ADDED TO THE ASSESSMENT OF THE PERSONAL PROPERTY.

REVISOR'S NOTE: This section is new language derived without substantive change from the provision relating to a tax penalty in former Art. 81, § 34A(b).

The former reference to "the assessing authority" is deleted as surplusage.

Defined terms: "Assessment" § 1-101  
 "Person" § 1-101 "Property" § 1-101

#### SUBTITLE 8. COLLECTION.

#### PART I. DEFINITIONS.

#### 14-801. DEFINITIONS.

##### (A) IN GENERAL.

IN §§ 14-801 THROUGH 14-861 OF THIS SUBTITLE, THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

REVISOR'S NOTE: This subsection is new language used as the standard introductory language to a definition section.

See also § 14-101 of this title and § 1-101 of this article for other applicable definitions.

##### (B) OTHER TAXING AGENCY.

"OTHER TAXING AGENCY" MEANS ANY MUNICIPAL CORPORATION OR OTHER PUBLIC OR QUASI-PUBLIC CORPORATION THAT MAY IMPOSE A TAX OF ANY KIND WHICH IS OR MAY BECOME A LIEN ON REAL PROPERTY.

REVISOR'S NOTE: This subsection formerly appeared as Art. 81, § 71(c).

The reference to the power to "impose" a tax is substituted for the former reference to the power to "levy" or "assess" a tax, for clarity. As to this substitution, see the General Revisor's Note to this article.

The word "nature", which modified tax, is deleted as included in the phrase "tax of any kind".

The only other changes are in style.

Defined terms: "Corporation" § 1-101