

"Real property" § 1-101

(FF) STATE.

"STATE" MEANS:

- STATES;
- (1) A STATE, POSSESSION, OR TERRITORY OF THE UNITED STATES;
 - (2) THE DISTRICT OF COLUMBIA; OR
 - (3) THE COMMONWEALTH OF PUERTO RICO.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of phrases such as "state, possession, territory, the District of Columbia, or the Commonwealth of Puerto Rico".

(GG) STATE PROPERTY TAX.

"STATE PROPERTY TAX" MEANS THE TAX IMPOSED ON PROPERTY UNDER § 6-201 AND AUTHORIZED UNDER §§ 10-102 AND 10-103 OF THIS ARTICLE.

REVISOR'S NOTE: This subsection is new language added to clarify the distinction among the State property tax, the county property tax, and the municipal corporation property tax.

Defined term: "Property" § 1-101

(HH) SUPERVISOR.

"SUPERVISOR" MEANS THE SUPERVISOR OF ASSESSMENTS FOR A COUNTY.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of phrases such as "supervisor of assessments for a county".

As to the provisions that relate to supervisors being employees of the Department, see Title 2, Subtitle 1 of this article.

(II) TAXABLE YEAR.

"TAXABLE YEAR" MEANS JULY 1 TO JUNE 30, BOTH INCLUSIVE, FOR WHICH THE STATE, EACH COUNTY, MUNICIPAL CORPORATION, AND TAXING DISTRICT OF THE STATE COMPUTES, IMPOSES, AND COLLECTS PROPERTY TAX.

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