"Property tax" § 1-101

14-1007. NEGLIGENTLY FILING FALSE PROPERTY TAX REPORT.

A PERSON WHO NEGLIGENTLY SUBMITS A FALSE PROPERTY TAX REPORT IN VIOLATION OF TITLE 11 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND ON CONVICTION IS SUBJECT TO A FINE OF $500.

REVISOR'S NOTE: This section is new language that repeats the provisions of present Art. 81, § 220, as that section relates to the prohibition and penalties for negligently submitting a false property tax report.

This section is revised to apply only to the property tax reports under Title 11 of this article since there are no other reports required for property, recordation, or transfer tax.

The term "false" is substituted for the present term "in any respect incorrect, untrue or misleading", for clarity and brevity.

The present reference to a "list" is omitted as included in the reference to a "report".

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

14-1008. NEGLIGENT FAILURE TO ANSWER INTERROGATORY.

A PERSON WHO NEGLIGENTLY FAILS TO ANSWER A PROPERTY TAX INTERROGATORY AS REQUIRED UNDER THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND ON CONVICTION IS SUBJECT TO A FINE OF $500.

REVISOR'S NOTE: This section is new language that repeats the provisions of present Art. 81, § 220, as that section relates to the prohibition and penalties for negligently failing to answer a property tax interrogatory.

This section is revised to apply only to property tax interrogatories since there are no interrogatory provisions for recordation or transfer tax.

The present phrase "who either as a principal or agent" is omitted in light of the use of the defined term "person".

The present phrase "without due excuse is omitted as unnecessary in light of the use of the word "negligently".

14-1009. WILLFUL FAILURE TO ANSWER INTERROGATORY.

(A) IN GENERAL.