GENERAL REVISOR'S NOTE TO ARTICLE:

Structure of the Article:

In organizing this revision of the tax laws of the State, the Commission to Revise the Annotated Code decided to arrange the tax laws in 2 articles, Tax - Property and Tax - General. The Tax - Property Article is divided into 14 titles and incorporates all of the provisions concerning the valuation and assessment of real and personal property, the imposition of taxes and exceptions to taxes, the granting of credits, the payment and reporting requirements, and finally the procedural provisions. Although there is a definite sequence from the valuation of property through the appeal and penalty process, the Commission decided to treat all of the steps in the process through the point at which the tax is due in the appropriate substantive title. Therefore, the Tax - Property Article is structured to place the administrative provisions first, followed by the substantive provisions and the procedural provisions. Title 14, Procedures, includes all events that take place after normal payment in full by the taxpayer, i.e., the enforcement, appeals, interest, penalties, and collection provisions, as well as the provisions related to tax sales, refunds, and limitations.

Terminology:

It is a precept of the Commission to Revise the Annotated Code to revise the law in a clear, straightforward manner, and, once something is said, to say it the same way every time it is said. To that end, in revising this article, the Commission has conformed the language and organization of this article to that of other revised articles, to the extent that the former law allowed.

Throughout the former law, the word "levy" was used in 4 different senses. It was used as a verb to mean imposing a tax and setting a tax rate. As a noun "levy" was used to mean the imposition of a tax and a lien against property. To avoid confusion in this article, the more precise references to "imposing" a tax, "setting" a tax rate, "imposition" of a tax, and "lien" are used.

Throughout this article, where the former law referred to the counties and Baltimore City, the reference to Baltimore City has been deleted as unnecessary in light of the use of the defined term "county". Where the former law referred to Baltimore City in a capacity other than as 1 of this State's 24 counties, the revision retains the specific reference to Baltimore City.

Also throughout this article, for consistency and to avoid unnecessary confusion, the word "regulations" is substituted for former references to "rules and regulations", the singular verb "adopt" is used in relation to regulations, and verbs such as