

(6) THE LEVEL OF INCOME TO DETERMINE ELIGIBILITY FOR THE PAYMENT DEFERRAL UNDER SUBSECTION (A) OF THIS SECTION.

(D) THE COUNTY PROPERTY TAX THAT IS DEFERRED UNDER THIS SECTION AND ANY INTEREST SPECIFIED IN THE LAW AUTHORIZING THE DEFERRAL ARE DUE WHEN THE DEFERRAL ENDS AS SPECIFIED IN THE LAW AUTHORIZING THE DEFERRAL.

(E) THE GOVERNING BODY OF A COUNTY THAT AUTHORIZES A PAYMENT DEFERRAL UNDER SUBSECTION (A) OF THIS SECTION SHALL SPECIFY THE CUMULATIVE AMOUNT OF THE DEFERRAL AND RELATED INTEREST IN THE TAXPAYER'S ANNUAL PROPERTY TAX BILL.

~~(E)~~ (F) A LIEN SHALL ATTACH TO THE PROPERTY IN THE AMOUNT OF ALL DEFERRED TAXES AND INTEREST. THE LIEN SHALL REMAIN ATTACHED UNTIL THE DEFERRED TAXES AND INTEREST ARE PAID.

(G) THE GOVERNING BODY OF A COUNTY THAT AUTHORIZES A PAYMENT DEFERRAL UNDER SUBSECTION (A) OF THIS SECTION SHALL AUTHORIZE THE DEFERRAL BY WRITTEN AGREEMENT. THE AGREEMENT SHALL REFLECT THE TERMS AND CONDITIONS OF THE DEFERRAL INCLUDING NOTICE OF THE LIEN. THE AGREEMENT SHALL BE RECORDED IN THE LAND RECORDS OF THE COUNTY.

~~(F)~~ ~~(G)~~ (H) PENALTIES MAY NOT BE CHARGED DURING THE PERIOD OF THE DEFERRAL ON ANY TAX PAYMENTS DEFERRED UNDER THIS SECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That the governing body of a county that grants a property tax deferral under Section 10-204 of the Tax - Property Article shall list the amount of that deferral in its tax records.

SECTION -2- 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1988.

Approved May 27, 1988.

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CHAPTER 690

(House Bill 828)

AN ACT concerning

Pistols - Revolvers - Rifles - Shotguns - Possession -  
Mental-illness Prohibitions

FOR the purpose of prohibiting an individual who is mentally--~~ill~~  
suffering from a certain mental disorder under certain