Former Art. 81, § 232C(a)(3), which defined "Department", is deleted as unnecessary in light of the definition of "Department" in § 1-101 of this article.

Former Art. 81, § 232C(d)(2), which referred to a hearing in the taxable year 1978-1979, and the first sentence of (h)(1), which related to information sent taxpayers in the 1978-1979 taxable years, are deleted as obsolete.

The balance of former Art. 81, § 232C now appears as § 2-205 of this article.

The General Assembly may wish to consider that subsection (i) of this section extends only to counties, while the other subsections of this section apply to both counties and municipal corporations.

Defined terms: "Assessment" § 1-101
"Assessment roll" § 1-101 "County" § 1-101
"County property tax" § 1-101 "Department" § 1-101
"Governing body" § 1-101
"Includes";"including" § 1-101
"Law" § 1-101 "Municipal corporation" § 1-101
"Municipal corporation property tax" § 1-101
"Property" § 1-101 "Taxable year" § 1-101

SUBTITLE 4. MISCELLANEOUS.

6-401. PROCESS OF DETERMINING AMOUNT OF PROPERTY TAX DUE.

(A) IN GENERAL.

EXCEPT AS OTHERWISE PROVIDED IN THIS TITLE, TO DETERMINE THE AMOUNT OF STATE, COUNTY, OR MUNICIPAL CORPORATION PROPERTY TAX THAT IS DUE, THE ASSESSMENT OF THE PROPERTY IS MULTIPLIED BY THE APPLICABLE RATE.

(B) EXPRESSION OF RATE.

THE APPLICABLE TAX RATE OR RATES ARE EXPRESSED IN DOLLARS AND CENTS FOR EACH $100 OF ASSESSMENT.

REVISOR'S NOTE: This section is new language added to state expressly what formerly was only implied in the law -- i.e., the general process by which tax rates are applied to assessments of property to determine the property tax.

Defined terms: "Assessment" § 1-101
"County property tax" § 1-101
"Municipal corporation property tax" § 1-101
"Property" § 1-101 "State property tax" § 1-101