unnecessary in light of the general payment provisions in Title 10 of this article.

In the introductory language of subsection (b) of this section, the former references to the taxes "being payable to" a county or municipal corporation are deleted as superfluous.

In the introductory language of subsection (b)(4) of this section, the defined term "law" is added to state expressly that the governing bodies of the enumerated counties and municipal corporations take action "by law". Therefore, the revised language incorporates the former references to "ordinance" and "ordinance or resolution" that related specifically to subsection (b)(4)(i)1. and 7. and (b)(4)(ii) of this section.

In subsection (b)(4)(i) of this section, the defined term "governing body" is substituted for the former specific references to "County Council", "the respective mayor and city council of each town", "county commissioners", "Board of County Commissioners", and "the Board of Alderman", for clarity.

In subsection (b)(4)(i)5. and 6. of this section, the reference to interest being due for "each ... fraction of a month" is added for clarity.

Also in subsection (b)(4)(i)5. and 6. of this section, the defined term "date of finality" is substituted for the former reference to "date that annual real property taxes are levied", for clarity.

Defined terms: "County" § 1-101
"County property tax" § 1-101
"Date of finality" § 1-101
"Governing body" § 1-101 "Law" § 1-101
"Municipal corporation" § 1-101
"Municipal corporation property tax" § 1-101
"Taxable year" § 1-101

14-604. COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX OR TAXING DISTRICT PROPERTY TAX OTHER THAN AS PROVIDED IN § 14-603.

THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY SET, BY LAW, AN INTEREST CHARGE FOR:

(1) OVERDUE FINAL DETERMINATION OF ESTIMATED COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX ON PERSONAL PROPERTY; OR

(2) OVERDUE 1/4, 1/2, OR 3/4 YEAR COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX OR TAXING DISTRICT PROPERTY TAX ON REAL PROPERTY.