REVISOR'S NOTE: This section is new language derived without substantive change from the fourth sentence of former Art. 81, § 49B as that sentence related to interest, and, except for the reference to the "State", the fifth sentence of § 50(b), and the fourth sentences of (c) and (d).

In the introductory language of this section, the defined term "law" is added to state expressly that the governing bodies of counties and of municipal corporations take action "by law". Therefore, the revised language incorporates the reference in former Art. 81, § 49B to "general resolution or ordinance" that related specifically to item (1) of this section.

Also in the introductory language of this section, the defined terms "county" and "municipal corporation" are substituted for the former references to "subdivision", for clarity.

Also in the introductory language of this section, the defined term "governing body" is substituted for the former references to "county commissioners", "county council", and "governmental body", for clarity and to conform to the language used throughout this article.

In item (1) of this section, the reference to the taxes as being "overdue" is substituted for the former references to "if not paid within 30 days thereof", for clarity.

Also in item (1) of this section, the reference to "final determination of estimated county or municipal corporation property tax on personal property" is substituted for the former reference to "any bill rendered for an additional amount as finally determined under the provisions of this section", for clarity.

In item (2) of this section, the reference to "county or municipal corporation property tax or taxing district property tax on real property" is substituted for the former references to "all such ... county, city or town, or taxing district taxes, as the case may be", for clarity and brevity.

Also in item (2) of this section, the former references to the taxes as being "in arrears" are deleted as superfluous.

As to the dates when 1/4, 1/2, and 3/4 year property taxes are overdue, see Title 10, Subtitle 1 of this article.