the second sentence of former Art. 81, § 49B, as that clause related to interest. It is revised to state expressly that which formerly only was implied in the law i.e., that the governing body of a county or of a municipal corporation is required to authorize interest.

The references to "county or municipal corporation property tax on personal property" is substituted for the former phrase "the tax as finally determined", for clarity.

Defined terms: "County" § 1-101
"County property tax" § 1-101 "Law" § 1-101

14-609. RESERVED.

14-610. RESERVED.

PART II. INTEREST ON REFUNDS AFTER DETERMINATION OF AN APPEAL.

14-611. INTEREST ON REFUNDS AFTER DETERMINATION OF AN APPEAL.

ON THE FINAL DETERMINATION OF AN APPEAL UNDER SUBTITLE 5 OF THIS TITLE, ANY MONEY PAID BY A TAXPAYER THAT EXCEEDS THE AMOUNT PROPERLY CHARGEABLE UNDER THE DETERMINATION SHALL BE REFUNDED AT THE SAME RATE OF INTEREST THAT THE TAXES WOULD HAVE BORNE IF THE TAXES WERE DETERMINED TO HAVE BEEN OVERDUE.

REVISOR'S NOTE: This section is new language that repeats the provisions of the second sentence of present Art. 81, § 261.

The present reference to the "applicable provisions of §§ 213 to 219" as to sources of refunds is omitted as superfluous.

The present reference to "tax bills issued after July 1, 1977" is omitted as obsolete.

The first sentence of present Art. 81, § 261, which provides for a 6% refund for tax bills issued before July 1, 1977, is omitted as obsolete.

REVISOR'S NOTE TO SUBTITLE: Under current practice, State interest is not charged on the recordation and transfer taxes. Therefore, present Art. 81, § 204 is inapplicable to those taxes and is not revised as to those taxes in this subtitle.

SUBTITLE 7. ADDITIONS TO TAX AND ASSESSABLE PENALTIES.

14-701. TAX PENALTY BASED ON TOTAL TAX LIABILITY ON PROPERTY.

A TAX PENALTY IS CALCULATED ON THE TOTAL TAX LIABILITY ON