

Former Art. 81, § 12F-1(a)(4), which defined "Department", is deleted in light of the definition of that term in § 1-101 of this article.

The third sentence of former Art. 81, § 12F-1(a)(9) now appears in § 14-601 of this article.

The fourth sentence of former Art. 81, § 12F-1(a)(9), which provided for when interest and penalties may be imposed is deleted as superfluous.

Former Art. 81, § 12F-1(i) and the second sentence of former Art. 81, § 12F-1(a)(9), which applied to discounts and penalties and collection of property tax and to refunds of property tax, respectively, are deleted as confusing and, in any event, unnecessary in light of the broad general provisions of Title 4, Title 10, and Title 14 of this article.

Former Art. 81, § 12F-1(1)(2) and (3), which related to a prohibition and penalty for disclosing information, now appears in Title 14, Subtitle 10 of this article.

As to the use of the word, "regulations", see revisor's note to § 9-102(c) of this title.

Defined terms: "Assess" § 1-101
 "Assessment" § 1-101 "Collector" § 1-101
 "County" § 1-101 "County property tax" § 1-101
 "Department" § 1-101 "Includes"; "including" § 1-101
 "Internal Revenue Code" § 1-101 "Law" § 1-101
 "Municipal corporation" § 1-101 "Property tax" § 1-101
 "Real property" § 1-101 "Taxable year" § 1-101
 "Value" § 1-101

9-105. INCREASE IN ASSESSMENT.

(A) DEFINITIONS.

(1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2)(I) "DWELLING" MEANS A HOUSE THAT IS:

1. USED AS THE PRINCIPAL RESIDENCE OF THE HOMEOWNER AND THE LOT OR CURTILAGE ON WHICH THE HOUSE IS ERECTED;
 AND

2. ACTUALLY OCCUPIED OR EXPECTED TO BE ACTUALLY OCCUPIED BY THE HOMEOWNER FOR MORE THAN 6 MONTHS OF A 12-MONTH PERIOD BEGINNING WITH THE DATE OF FINALITY FOR THE TAXABLE YEAR FOR WHICH THE PROPERTY TAX CREDIT UNDER THIS SECTION IS SOUGHT.