

~~3-107.~~

(a) ~~Each board has jurisdiction in its county over appeals concerning:~~

- ~~(1) real property values and assessments;~~
- ~~(2) personal property valued by the supervisors;~~
- ~~(3) credits for elderly or disabled renters under § 9-102 of this article;~~
- ~~(4) credits for homeowners under § 9-104 AND § 9-105 of this article;~~
- ~~(5) credits for elderly or disabled homeowners under § 9-101 of this article;~~
- ~~(6) the value of easements under § 2-511 of the Agriculture Article; or~~
- ~~(7) the rejection of an application for a property tax exemption as provided by § 7-103 and Title 14, Subtitle 5 of this Article.~~

~~8-104.~~

(e) (1) ~~In any year of a 3 year cycle, real property shall be revalued if any of the factors listed below causes a change in the value of the real property:~~

- ~~(i) the zoning classification is changed OTHER THAN BY COMPREHENSIVE REZONING;~~
- ~~(ii) a change in use or character occurs;~~
- ~~(iii) substantially completed improvements are made;~~
- ~~(iv) an error in calculation or measurement of the real property caused the value to be erroneous; or~~
- ~~(v) a subdivision occurs. For purposes of this subsection, "subdivision" means the division of real property into 2 or more parcels by subdivision plat, condominium plat, time share, metes and bounds, or other means.~~

(2) ~~{When} EXCEPT WHEN RESIDENTIAL REAL PROPERTY HAS BEEN COMPREHENSIVELY REZONED, WHEN real property is revalued under this subsection, the Department or supervisor shall:~~

- ~~(i) determine the value that would have resulted if the revaluation had occurred for the 1st year of the 3 year cycle;~~
- ~~(ii) determine the value that would have resulted if the revaluation had occurred for the 1st year of the preceding 3 year cycle; and~~
- ~~(iii) adjust the phased-in value for each of the years remaining in the 3 year cycle to reflect the change that results from the revaluation.~~