

Article 66B — Zoning and Planning

2.04.1.

~~WHEN THE ZONING CLASSIFICATION OF AN OWNER OCCUPIED RESIDENTIAL PROPERTY IS CHANGED TO A COMMERCIAL OR INDUSTRIAL CLASSIFICATION THROUGH COMPREHENSIVE REZONING AND NOT AT THE INITIATIVE OR REQUEST OF THE OWNER, THE PARTICULAR PROPERTY SHALL RETAIN ITS RESIDENTIAL ZONING CLASSIFICATION UNTIL IT IS NO LONGER OCCUPIED BY THE OWNER, IS USED FOR A PURPOSE OTHER THAN A RESIDENTIAL PURPOSE, IS SUBDIVIDED BY A RECORDED PLAT, OR IS TRANSFERRED.~~

4.04.1.

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Article — Tax — Property

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] §§ 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.

8-101.

(b) Real property is a class of property and is divided into the following subclasses: