

Article 81 - Revenue and Taxes  
 Section 45(d)  
 Annotated Code of Maryland  
 (1975 Replacement Volume and 1976 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 45(d) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

45.

(d) Assessment work sheets or cards, or correspondence containing private appraisal information, building costs, rental data or business volume, which may have been assembled for consideration by assessors in estimating property values, shall not be open to public inspection, except by the taxpayer concerned, or officers of the State and/or city or county affected thereby. HOWEVER, ASSESSMENT WORKSHEETS OR CARDS FOR OTHER COMPARABLE RESIDENTIAL PROPERTY SHALL BE FURNISHED TO A TAXPAYER IF:

(1) THE TAXPAYER HAS FILED A TIMELY PROTEST TO HIS ASSESSMENT AND THAT PROTEST IS PENDING; AND

(2) THE TAXPAYER SPECIFICALLY IDENTIFIES, BY ADDRESS, THE PROPERTY FOR WHICH HE IS REQUESTING THE ASSESSMENT WORKSHEETS OR CARDS; AND

(3) THE TAXPAYER PAYS A REASONABLE FEE, TO BE SET BY THE DEPARTMENT OF ASSESSMENTS AND TAXATION, FOR COPIES OF THE ASSESSMENT WORKSHEETS OR CARDS.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1977.

Approved May 26, 1977.

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CHAPTER 843

(House Bill 1786)

AN ACT concerning

State Vehicles - Disposal Distribution

FOR the purpose of requiring that the ~~Director of Fiscal~~