

Section 234A
 Annotated Code of Maryland
 (1975 Replacement Volume and 1978 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

234.

The supervisors of assessments [shall] have general supervision over the assessment of all property in the county or city for which they are appointed. They [shall be charged with the duty and] shall use all due diligence in listing escaped and [/or] new property and shall cooperate with appropriate county and Baltimore City officials or other assessing authorities in obtaining fair and equitable assessments, and [shall] have power [, and are charged with the duty,] to appeal to the Maryland Tax Court from any [and all] assessments or rulings which [such] THE supervisors [shall] consider improper when made by the property tax assessment appeal board in the counties or in Baltimore City. They shall visit each district of the county or city for which they are appointed at frequent intervals, obtaining all necessary data and information as to the valuation and existence of property subject to taxation, keep posted on sales in the county, with conditions attending [said] THESE sales, and report the [same] SALES and the consideration [thereof] INVOLVED to the State Department of Assessments and Taxation.

234A.

IF ANY ASSESSMENT IS CHANGED ADJUSTED BY A PROPERTY TAX ASSESSMENT APPEAL BOARD, THE MARYLAND TAX COURT, OR ANY OTHER COURT, THE ASSESSOR, IN MAKING THE ASSESSMENT FOR THE SUCCEEDING TAXABLE YEAR, SHALL GIVE DUE CONSIDERATION TO THE REASONS FOR THE VALUATION DETERMINED BY THE CHANGED ADJUSTED ASSESSMENT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 14, 1979.

 CHAPTER 385

(House Bill 1340)

AN ACT concerning