

Department considers to be necessary or helpful to the efficient conduct of said review. The Director and the Department shall have the power, at any time, to order and enforce a review of any properties, if such properties have not been reviewed within one year, and it shall be the duty of the Director to order and enforce a review of any properties upon receipt of a request to do so from the final assessing authority for the county or city in which such properties are located.

(e) All assessable real property in every county and Baltimore City shall be physically inspected for reassessment at least once in every 3 years.

(c) IF A REASSESSMENT UNDER PARAGRAPHS (A) AND (B) RESULTS IN AN ASSESSMENT INCREASE, THAT INCREASE SHALL BE PHASED IN OVER THE ENSUING 3 TAXABLE YEARS IN EQUAL ANNUAL INCREMENTS, FOR PURPOSES OF NOTICE AND APPEAL UNDER SECTIONS 29 AND 255 OF THIS ARTICLE, THE DATE OF FINALITY IS THE FIRST DAY OF JANUARY IMMEDIATELY PRECEDING THE FIRST TAXABLE YEAR TO WHICH THE REASSESSMENT APPLIES.

(d) ANY PROPERTY SHALL BE REVIEWED, PHYSICALLY INSPECTED, AND REASSESSED IN ACCORDANCE WITH SUBSECTIONS (A) AND (B) IN ANY YEAR THAT:

(i) THE ZONING CLASSIFICATION OF THE PROPERTY IS CHANGED,

(ii) A SUBSTANTIAL CHANGE OCCURS IN THE USE OF THE PROPERTY,

(iii) EXTENSIVE IMPROVEMENTS ARE MADE TO THE EXISTING PROPERTY, OR

(iv) THE PREVIOUS ASSESSMENT WAS CLEARLY ERRONEOUS DUE TO AN ERROR IN CALCULATION OR MEASUREMENT OF THE IMPROVEMENTS ON THE PROPERTY.

(e) IF A REASSESSMENT UNDER PARAGRAPH (D) RESULTS IN AN ASSESSMENT INCREASE, THE INCREASE SHALL BE PHASED IN IN EQUAL ANNUAL INCREMENTS OVER THE YEAR OR YEARS REMAINING IN THE 3-YEAR CYCLE TO WHICH PROPERTY IN THAT CLASS OR DISTRICT IS SUBJECT, AND THE PROPERTY SHALL CONTINUE TO BE PHYSICALLY INSPECTED AND REVIEWED FOR REASSESSMENT AND REASSESSED IN THAT CYCLE.

(f) (b) To maintain and enforce a continuing method of real property reassessment, so that all assessable real property in every county and Baltimore City shall be properly reassessed annually whenever the annual review required in subparagraph (a) hereof discloses a change in value. In addition, the Director and the Department shall have the power, at any time, after consultation with the county commissioners in the several counties, or the appeal tax court where such exists, or the board of municipal and zoning appeals in Baltimore City as the case