- (2) the zoning classification of the property changed during the previous calendar year resulting in an increased value of the property:
- (3) a substantial change occurred in the use of the property during the previous calendar year;
- (4) extensive improvements have been made on the property during the previous calendar year as provided in § 8 104(e)(1)(iii) of this title;
- (5) due to an error in calculating or measuring improvements on the property the assessment for the previous taxable year was clearly erroneous; or
 - (6) the assessment has been decreased.
- (G) THE DEPARTMENT SHALL PROVIDE WITH THE NOTICE REQUIRED UNDER THIS SECTION A COPY OF THE RECORD CARD AND ASSESSMENT WORK SHEET FOR THE PROPERTY THAT IS THE SUBJECT OF THE ASSESSMENT.

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- (c) The Department shall provide a copy of assessment worksheets and cards that relate to a real property valuation:
 - (1) to the person whose property is the subject of the valuation if #:
- (i) \blacksquare the value or classification of the property is to be changed for property tax purposes \blacksquare ; and
 - (ii) the person requests the worksheets and cards:; or
- (2) except for income and expense statements, to any person who pays property tax, if the person:
 - (i) seeks the worksheets and cards for other comparable property;
- (ii) has a timely filed and pending appeal under Subtitle 5 of this title regarding the assessment of the person's property;
 - (iii) identifies the comparable property by address; and
- (iv) pays the reasonable fee that the Department requires for the copy.
- (d) (1) The Department may adopt regulations establishing reasonable conditions for release of information contained in valuation records that directly relate to descriptions of physical characteristics of and improvements to the land.
- (2) (I) [A] EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH, A fee may be imposed for providing the information under this subsection.
- (II) A FEE MAY NOT BE IMPOSED FOR PROVIDING WITH THE ASSESSMENT NOTICE A COPY OF THE ASSESSMENT WORK SHEET AND RECORD CARD FOR THE PROPERTY TO THE PROPERTY OWNER ON THE DEPARTMENT'S WEBSITE INFORMATION CONCERNING THE CALCULATION OF THE ASSESSMENT AND