

~~requiring the disclosure of data contrary to a provision of law.~~

FOR the purpose of providing that certain assessment data may be submitted to the Maryland Tax Court pursuant to an appeal.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 45(d) ~~and 229(b)~~  
Annotated Code of Maryland  
(1980 Replacement Volume and 1983 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

45.

(d) Assessment worksheets 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, WHEN DATA IS SUBMITTED TO THE MARYLAND TAX COURT PURSUANT TO AN APPEAL, THE DATA MAY ONLY BE INSPECTED BY OR DISCLOSED TO JUDGES, EXAMINERS OF THE COURT, OR PARTIES TO THE PROCEEDINGS.~~ THIS DATA MAY BE SUBMITTED TO THE MARYLAND TAX COURT AS EVIDENCE PURSUANT TO AN APPEAL. [However, assessment] 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.

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~~(b) The Court may, subject to the provisions of this article, adopt reasonable rules of procedure relating to pleadings, notices, hearings, and arguments. After June 30, 1980, the Court may not adopt any new rules of procedure, except in compliance with the requirements of the Administrative Procedure Act. THE COURT MAY NOT ADOPT OR ENFORCE ANY RULE OF PROCEDURE WHICH WOULD REQUIRE THE DEPARTMENT OF ASSESSMENTS AND~~