

Also in subsection (b) of this section, the term "staff" is substituted for the former term "employee", for clarity and consistency.

Also in subsection (b) of this section, the former reference to divulging data "developed during a hearing before the board" is deleted as inconsistent with the laws concerning public hearings.

Also in subsection (b) of this section, the former phrase "except as provided in § 45(d)" is deleted as included in the phrase "[e]xcept as otherwise authorized by law".

Defined terms: "Board" § 3-101
"Member" § 3-101

3-107. JURISDICTION; LIMITATIONS ON ACTIONS.

(A) IN GENERAL.

EACH BOARD HAS JURISDICTION IN ITS COUNTY OVER:

(1) APPEALS CONCERNING:

- (I) REAL PROPERTY VALUES;
- (II) PERSONAL PROPERTY VALUED BY THE SUPERVISORS;
- (III) CREDITS FOR ELDERLY OR DISABLED RENTERS UNDER § 9-102 OF THIS ARTICLE;
- (IV) CREDITS FOR HOMEOWNERS UNDER § 9-104 OF THIS ARTICLE;
- (V) CREDITS FOR ELDERLY OR DISABLED HOMEOWNERS UNDER § 9-101 OF THIS ARTICLE;
- (VI) THE VALUE OF EASEMENTS UNDER § 2-511 OF THE AGRICULTURE ARTICLE; OR
- (VII) THE REJECTION OF AN APPLICATION FOR A PROPERTY TAX ~~EXCEPTION~~ EXEMPTION AS PROVIDED BY § 7-103 AND TITLE 14, SUBTITLE 5 OF THIS ARTICLE; OR

(2) EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, ANY OTHER LOCAL TAX MATTER THAT THE COUNTY ASSIGNS TO THE BOARD FOR HEARING, INCLUDING APPEALS CONCERNING:

- (I) LOCAL TAX CREDITS; OR
 - (II) LOCAL TAXES IN SPECIAL TAXING AREAS.
- (B) APPROVAL FOR EXPANDED JURISDICTION.