

A COUNTY MAY NOT INCREASE THE JURISDICTION OF A BOARD WITHOUT THE APPROVAL OF THE DEPARTMENT.

(C) LIMITATIONS ON ACTIONS.

(1) A BOARD MAY NOT DECREASE THE AMOUNT OF AN ASSESSMENT AFTER THE DATE OF FINALITY FOR ANY YEAR UNLESS AN APPEAL OF THE ASSESSMENT IS FILED BEFORE THE DATE OF FINALITY.

(2) BETWEEN GENERAL REVIEWS OF AN ASSESSMENT IN A DISTRICT, A BOARD MAY NOT DECREASE AN ASSESSMENT IN THE DISTRICT UNLESS THE BOARD NOTIFIES AND CONSULTS WITH THE SUPERVISOR FOR THE DISTRICT BEFORE DECREASING THE ASSESSMENT. IF A BOARD DECREASES AN ASSESSMENT BETWEEN GENERAL REVIEWS WITHOUT FIRST NOTIFYING AND CONSULTING WITH THE SUPERVISOR THE DECREASE IS VOID.

REVISOR'S NOTE: Subsections (a)(1)(i) and (ii) and (b) of this section are new language derived without substantive change from former Art. 81, § 250.

Subsection (a)(1)(iii) through (vi) of this section is new language added to reflect the former scattered provisions that also provided for the jurisdiction of a board.

Subsection (c) of this section is new language derived without substantive change from the second and third sentences of former Art. 81, § 247.

In this section, the references to "Baltimore City" are deleted as included in the defined term "county".

In subsection (a)(1)(i) and (ii) of this section, the references to "real property values" and "personal property valued by the supervisors" are substituted for the former reference to "property tax assessments", for clarity.

In subsection (b) of this section, the former phrase "after July 1, 1975" is deleted as obsolete.

Defined terms: "Administrator" § 3-101  
 "Assessment" § 1-101 "Board" § 3-101  
 "County" § 1-101 "Date of finality" § 1-101  
 "Includes"; "including" § 1-101  
 "Real property" § 1-101 "Supervisor" § 1-101  
 "Value" § 1-101

3-108. ADMINISTRATOR.

(A) APPOINTMENT; TERM.