

REVISOR'S NOTE: Subsections (a), (b)(1) and (3) through (6), and (c)(1) through (5) and (7) are new language derived without substantive change from former Art. 81, § 14(a).

Subsection (b)(2) of this section is new language added to clarify that marshland is treated as a separate subclass of real property.

Subsection (c)(6) of this section is new language added to clarify that rolling stock is treated as a separate subclass of personal property.

In subsection (a) of this section, the former phrase "[r]eal and personal property shall be separately classified and subclassified" is rephrased to provide that "for assessment purposes, property shall be divided into classes and subclasses", for clarity. Similarly, in the introductory language of subsections (b) and (c) of this section, the former references to property as "separately subclassified" are restated to provide that real property and personal property are "a class of property and is divided into the following subclasses".

In subsection (b)(4) of this section, the phrase "under §§ 8-212 through 8-217 of this title" is substituted for the former phrase "subject to agreements with the State Department of Assessments and Taxation", for clarity.

In subsection (b)(5) of this section, the phrase "that is used for a planned development under §§ 8-220 through 8-225 of this title" is added for clarity.

In subsection (c)(3) of this section, the former reference to "contract carriers" is deleted as obsolete in light of current Departmental practice.

As to the revision of subsections (b) and (c), the uniformity provisions of the Md. Decl. of Rights, Art. 15 permits the creation of different classes or subclasses of property for different kinds of valuations.

As to subsection (b) of this section, the value of property in these subclasses is based on the use value of the land. This value does not include improvements on the land, which are valued at full cash value or market value under the general subclass for real property, found in subsection (b)(6) of this section. This value is further subject to the provisions of § 8-103 of this subtitle. For cases making this distinction, see Warlick v. Supervisor of Assessments, 272 Md. 540 (1974) and Brown v. Supervisor of Assessments, 43 Md. App. 153 (1979).