

inspection of real property is made under § 8-104(b) of this subtitle" is added for clarity and to incorporate the former references to "physical inspections" being "conducted".

Also in subsection (a)(7) of this section, the former references to dates of the initial 3-year cycle are deleted as obsolete.

Also in subsection (a)(7) of this section, the former reference to the beginning and end of "each subsequent cycle" is deleted as superfluous.

In subsections (b) and (c) of this section, the former references to the first taxable years for which calculations were made for this section are deleted as obsolete.

In subsection (b)(3) of this section, the former phrase "to be used to determine individual assessments for the purposes of taxation in the ensuing taxable year" is deleted as superfluous.

In subsection (c) of this section, the defined term "phased in value" is substituted for the former reference to "adjust the full cash value", for clarity.

Also in subsection (c) of this section, the phrase "for that year" is substituted for the word "applicable", which formerly modified "growth factor", for clarity.

Also in subsection (c) of this section, the former reference to "taxation by the State, counties, Baltimore City, municipal corporations, and special taxing districts" is deleted as superfluous.

Former Art. 81, § 14(b)(1)(ii)1., which defined "full cash value", is deleted as unnecessary in light of the defined term "value". As to "value", see § 1-101 of this article.

Former Art. 81, § 14(b)(1)(ii)3., which defined "statewide full cash value", is deleted as superfluous.

Defined terms: "Assess" § 1-101
 "Assessment" § 1-101 "Department" § 1-101
 "Property" § 1-101 "Property tax" § 1-101
 "Real property" § 1-101 "Taxable year" § 1-101
 "Value" § 1-101

8-104. VALUATION OF REAL PROPERTY; DUTIES OF DEPARTMENT; DATE OF FINALITY.