

(A) IN GENERAL.

WHEN A PROPERTY ASSESSMENT IS CHANGED AS THE RESULT OF AN APPEAL OF ITS VALUE, THE SUPERVISOR OR THE DEPARTMENT SHALL CONSIDER THE FACTS AND REASONS STATED IN THE DECISION ON THE APPEAL WHEN NEXT REVIEWING THE ASSESSMENT OF THE PROPERTY.

(B) REAL PROPERTY -- NOTATIONS ON WORKSHEET.

IF THE VALUE OR CLASSIFICATION OF REAL PROPERTY IS APPEALED AS PROVIDED BY TITLE 14, SUBTITLE 5 OF THIS ARTICLE, THE APPEAL SHALL BE NOTED IN THE ASSESSMENT WORKSHEET OR CARD THAT RELATES TO THE PROPERTY WHOSE VALUE OR CLASSIFICATION WAS APPEALED.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 234A(a) and (b)(2).

In subsection (a) of this section, the word "changed" is substituted for the former word "adjusted", for clarity.

Also in subsection (a) of this section, the phrase "as the result of an appeal of its value" is substituted for the former phrase "by a property tax assessment appeal board, the Maryland Tax Court, or any other court", for clarity.

Also in subsection (a) of this section, the defined terms "supervisor" and "Department" are substituted for the former reference to "assessor", for clarity.

Also in subsection (a) of this section, the phrase "when next reviewing the assessment of the property" is substituted for the former phrase "in making the assessment for the succeeding taxable year", for clarity.

Also in subsection (a) of this section, the former reference to consideration of the facts to the "extent" that they remain applicable in later taxable years is deleted as superfluous. Similarly, the reference to consideration of the facts for property to be "valued, and taxed" is deleted as superfluous.

Regarding subsection (a) of this section, while former Art. 81, § 234A(b)(2) only applied to real property, it has been revised to apply to property generally, for clarity and to conform to current practice.

In subsection (b) of this section, the references to "value or classification" of property are added to clarify what is appealed.