

The phrase "real property before the damage or destruction" is substituted for the former reference to "property damaged or lost as a result of the damage or destruction", for clarity.

Defined terms: "Assess" § 1-101
 "Assessment" § 1-101 "Real property" § 1-101

8-232. SAME -- MANURE BANKS.

EXCEPT FOR FACILITIES USED FOR THE STORAGE OF WASTE FROM POULTRY, A MANURE BANK OR OTHER FACILITY LOCATED ABOVE OR BELOW THE GROUND AND USED FOR THE STORAGE OF ANIMAL WASTES FROM AGRICULTURAL LIVESTOCK PRODUCTION MAY NOT BE ASSESSED TO THE OWNER OF THE REAL PROPERTY ON WHICH IT IS LOCATED.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 19(a)(10).

The reference to the assessment "to the owner" is added for clarity.

The defined term "real property" is substituted for the former reference to "property", for accuracy.

The former phrase "for purposes of State and county taxation" is deleted as superfluous.

Defined terms: "Assess" § 1-101
 "Real property" § 1-101

8-233. SAME -- MEDICAL CONDITION OF RESIDENTS.

(A) CHANGE DEFINED.

IN THIS SECTION, "CHANGE" INCLUDES AN IMPROVEMENT OR AN ADDITION.

(B) HOW ASSESSED.

SUBJECT TO THE PROVISIONS OF THIS SECTION, A CHANGE TO A BUILDING MAY NOT BE ASSESSED TO THE OWNER OF THE BUILDING FOR THE PERIOD OF TIME THAT A RESIDENT OF THE BUILDING WITH A HEALTH OR MEDICAL CONDITION OCCUPIES THE BUILDING IF:

(1) THE BUILDING IS USED AS A DWELLING; AND

(2) THE CHANGE TO THE BUILDING IS REQUIRED FOR THE HEALTH OR MEDICAL CONDITION OF THE RESIDENT OF THE BUILDING.

(C) REPORTS FROM OWNERS.

THE OWNER OF THE BUILDING SHALL SUBMIT TO THE SUPERVISOR: