

Defined terms: "Assess" § 1-101
 "Property" § 1-101 "Real property" § 1-101
 "Supervisor" § 1-101 "Value" § 1-101

8-238. SAME -- SHORE EROSION STRUCTURES.

A SEAWALL, BULKHEAD, OR OTHER STRUCTURE INSTALLED SOLELY TO PREVENT SHORE EROSION OR DAMAGE BY WAVE ACTION OF ANY BODY OF WATER MAY NOT BE ASSESSED AS AN IMPROVEMENT, UNLESS THE SEAWALL, BULKHEAD, OR OTHER STRUCTURE IS PART OF ANOTHER IMPROVEMENT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 19(a)(2).

The phrase "may not be assessed" is substituted for the former phrase "shall not be considered", for clarity.

The former reference to "some other building" is deleted as included in the phrase "another improvement".

Defined term: "Assess" § 1-101

8-239. SAME -- SILOS.

A SILO MAY NOT BE ASSESSED TO THE OWNER OF THE REAL PROPERTY ON WHICH IT IS LOCATED IF THE SILO IS USED FOR THE PROCESSING OR STORAGE OF ANIMAL FEED AS AN INCIDENTAL OPERATION OF THE FARM ON WHICH THE SILO IS LOCATED.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 19(a)(9).

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 clarity.

The phrase "may not be assessed" is substituted for the former phrase "shall not be included in the valuation", for clarity.

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

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

8-240. SAME -- SOLAR ENERGY SYSTEMS.