

- (5) SECRETARY'S OFFICE;
- (6) JOCKEY ROOM;
- (7) MAIN RACE, TEA, COW, AND STORAGE BARN;
- (8) WATER TOWER;
- (9) GRANDSTAND COW SHOW AREA;
- (10) BUTLER BUILDING; AND
- (11) TOILET FACILITIES.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 19(a)(7).

The word "only" is added to emphasize that this section relates exclusively to the Cecil County property tax.

The word "facilities" is added to modify the word "toilet", for clarity.

The reference to "the owner of the land" is substituted for the former reference to "the property", for clarity and to conform to the language used elsewhere in this title.

Defined terms: "Assess" § 1-101
"County property tax" § 1-101

SUBTITLE 4. ASSESSMENT PREPARATION AND MODIFICATION.

8-401. ASSESSMENTS -- CHANGE IN VALUE OF REAL PROPERTY -- NOTICE.

(A) NOTICE IN WRITING.

WHEN ANY CHANGE AS PROVIDED IN SUBSECTION (B) OF THIS SECTION OCCURS IN THE VALUE OR CLASSIFICATION OF ANY REAL PROPERTY THAT A SUPERVISOR ASSESSES, THE SUPERVISOR SHALL NOTIFY THE OWNER OR OTHER APPROPRIATE PERSON BY A WRITTEN NOTICE OF THE PROPOSED CHANGE.

(B) INSTANCES REQUIRING NOTICE.

THE CHANGES THAT REQUIRE A WRITTEN NOTICE ARE: A WRITTEN NOTICE IS REQUIRED FOR:

- (1) AN INCREASE IN AN EXISTING REAL PROPERTY VALUE;
- (2) A CHANGE IN THE CLASSIFICATION OF THE REAL PROPERTY;