

SUBSECTION (D) OF THIS SECTION CREATES AN IRREBUTTABLE PRESUMPTION THAT THE PRIOR VALUE HAS NOT CHANGED UNLESS:

(1) THE PROPERTY HAS BEEN TRANSFERRED FOR CONSIDERATION TO NEW OWNERSHIP DURING THE PREVIOUS CALENDAR YEAR;

(2) THE ZONING CLASSIFICATION OF THE PROPERTY CHANGED DURING THE PREVIOUS CALENDAR YEAR RESULTING IN AN INCREASED VALUE OF THE PROPERTY;

(3) A SUBSTANTIAL CHANGE OCCURRED IN THE USE OF THE PROPERTY DURING THE PREVIOUS CALENDAR YEAR;

(4) EXTENSIVE IMPROVEMENTS HAVE BEEN MADE ON THE PROPERTY DURING THE PREVIOUS CALENDAR YEAR;

(5) DUE TO AN ERROR IN CALCULATING OR MEASURING IMPROVEMENTS ON THE PROPERTY THE ASSESSMENT FOR THE PREVIOUS TAXABLE YEAR WAS CLEARLY ERRONEOUS; OR

(6) THE ASSESSMENT HAS BEEN DECREASED.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 29(a-1) and the first, third, and fifth sentences of (a) and § 45(e).

In this section, the defined term "real property" is substituted for the former references to "property" to clarify that this section applies to real property and not to personal property.

In subsection (a) of this section, the introductory language "when any change as provided in subsection (b) of this section occurs" is added for clarity.

Also in subsection (a) of this section, the defined term "supervisor" is substituted for the former reference to "the appropriate authority", for clarity. Similarly, in subsection (a) of this section, the former reference to "the State Department of Assessments and Taxation (acting within its original jurisdiction)" as an alternate appropriate authority is deleted as inaccurate because this section is under the exclusive jurisdiction of the supervisor.

Also in subsection (a) of this section, the requirement to notify the "owner or other appropriate person ... of the proposed change" is substituted for the former requirement to notify "the person against whom it is proposed to make, increase, change or ... refuse to change", for clarity and brevity.

Also in subsection (a) of this section, the former reference to the notice "appointing a day for the