REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 47.

In the introductory language of subsection (a) of this section, the introductory phrase "when a supervisor delivers the assessments to a collector" is substituted for the former introductory phrase "at the time of furnishing the statement required in § 46", for clarity.

Also in the introductory language of subsection (a) of this section, the reference to "under oath" is substituted for the former word "certify" a statement, in light of the explanation of "oaths" in § 1-201 of this article.

Also in the introductory language of subsection (a) of this section, the reference to assessments "of all property in the county" is substituted for the former reference to assessments "subject to taxation", for clarity and to conform to current administrative practice.

Also in subsection (a) of this section, the former reference to listing the "assessed value of improvements on the land" is deleted as included in the reference to the "assessments of all real property". The revision reflects the current administrative practice of listing improvements with the land rather than separately. In this regard, note also the substitution of the defined term "real property" for the former term "land", for clarity.

The General Assembly might wish to note that subsection (a) of this section is inaccurate since in practice there is a "rolling" roll with no personal property on it.

Defined terms: "Assessment" § 1-101
"Collector" § 1-101 "County" § 1-101
"Department" § 1-101 "Property" § 1-101
"Real property" § 1-101 "Supervisor" § 1-101

GENERAL REVISOR'S NOTE:

Former Art. 81, § 22, which concerned the duty of the Department to apportion and certify assessments to governing bodies and the duty of those governing bodies to certify the assessments to the appropriate collectors, is deleted as obsolete in light of the current Statewide assessment system under the jurisdiction of the Director.

Former Art. 81, § 32B, which concerned a local property tax credit, is deleted as obsolete.