

## 11-102. REPORTS ON PERSONAL PROPERTY.

## (A) IN GENERAL.

A SUPERVISOR MAY REQUIRE A PERSON TO SUBMIT TO THE SUPERVISOR A REPORT THAT CONTAINS THE INFORMATION LISTED IN SUBSECTION (B) OF THIS SECTION, IF THE PERSON:

(1) MOVES PERSONAL PROPERTY TO ANY COUNTY OR MUNICIPAL CORPORATION FROM THE COUNTY OR MUNICIPAL CORPORATION WHERE IT WAS ASSESSED;

(2) MOVES PERSONAL PROPERTY FROM OUTSIDE THIS STATE TO A COUNTY OR MUNICIPAL CORPORATION INSIDE THIS STATE; OR

(3) POSSESSES, CARES FOR, OR MANAGES ANY PERSONAL PROPERTY THAT:

(I) IS NOT ASSESSED; OR

(II) THE SUPERVISOR SUSPECTS IS NOT ASSESSED.

## (B) CONTENTS OF REPORT.

THE REPORT SHALL CONTAIN:

## (1) A LIST OF:

(I) ALL PERSONAL PROPERTY ASSESSABLE BY THE SUPERVISOR; AND

(II) ALL PERSONAL PROPERTY ASSESSABLE BUT NOT PREVIOUSLY ASSESSED BY THE SUPERVISOR THAT THE PERSON POSSESSES, CARES FOR, OR MANAGES; AND

(2) THE NAME OF EACH PERSON WHO OWNS AN ITEM OF THE PERSONAL PROPERTY.

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence of former Art. 81, § 42.

In the introductory language of subsections (a) and (b) of this section, the word "report" is substituted for the former word "account", for clarity.

In subsection (a)(1) and (2) of this section, the word "moves" is substituted for the former words "remove" and "has removed", for clarity.

Also in subsection (a)(1) and (2) of this section, the defined term "municipal corporation" is substituted for the former word "city", for consistency.

Also in subsection (a)(2) of this section, the former