

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 232(8)(a).

In subsection (a)(1) of this section, the reference to "shall continually review all real property assessments" is substituted for the former reference to "maintain and enforce a continuing method of assessment review", for clarity.

Also in subsection (a)(1) of this section, the reference to "provide a review of each assessment" is substituted for the former reference to "so that all assessable real property in every county and Baltimore City shall be reviewed", for brevity and clarity.

In subsections (a)(2) and (b)(3) of this section, the former reference to the "Director" ordering a review is deleted as superfluous. Similarly, in subsection (d) of this section, the reference to the "Department" is substituted for the former reference to the "Director", for clarity.

In subsection (c) of this section, reference to "real" property is added because this provision applies only to real property.

Also in subsection (c) of this section, the reference to the "property tax assessment appeal board" is substituted for the former reference to the "final assessing authority for the county or city" to clarify who may request the review.

The balance of former Art. 81, § 232(8) now appears in § 2-204 of this subtitle and in §§ 8-103 and 8-104 of this article.

Defined terms: "Assessment" § 1-101
 "County" § 1-101 "Department" § 1-101
 "Director" § 1-101 "Real property" § 1-101
 "Value" § 1-101

2-204. REVALUATION OF REAL PROPERTY.

(A) PROCEDURE.

THE DIRECTOR MAY ORDER A REVALUATION OF ANY REAL PROPERTY IF, BASED ON CONSIDERATION AND EVALUATION OF A REVIEW OF A REAL PROPERTY VALUATION ON WHICH THE EXISTING ASSESSMENT IS BASED, IT APPEARS THAT THE EXISTING VALUATION OF THE REAL PROPERTY IS ERRONEOUS BECAUSE IT DIFFERS SIGNIFICANTLY FROM VALUATIONS ON COMPARABLE PROPERTIES.

(B) CONSULTATION WITH LOCAL OFFICIALS.