

BEFORE ORDERING A REVALUATION OF REAL PROPERTY UNDER THIS SECTION, THE DIRECTOR SHALL CONSULT WITH THE GOVERNING BODY OF THE COUNTY OR PROPERTY TAX ASSESSMENT APPEAL BOARD OF THE COUNTY IN WHICH THE REAL PROPERTY IS LOCATED.

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

In this section, the references to "real" property are added because this provision applies only to real property.

Also in this section, the former reference to "the Department" is deleted as unnecessary in light of the reference to the Director.

In subsection (a) of this section, the reference to "comparable properties" is substituted for "other similar properties possessing comparable values", for clarity and brevity.

Also in subsection (a) of this section, the former phrase "in addition, at any time", which modified action that the Director could take, is deleted as superfluous.

Also in subsection (a) of this section, the former reference to significantly "greater or less than" the valuation is deleted as superfluous.

In subsection (b) of this section, the defined term "governing body" is substituted for the former reference to "the county commissioners", for clarity.

The balance of former Art. 81, § 232(8) now appears in § 2-203 of this subtitle and in §§ 8-103 and 8-104 of this article.

Defined terms: "Assessment" § 1-101  
 "County" § 1-101 "Director" § 1-101  
 "Governing body" § 1-101 "Real property" § 1-101  
 "Valuation" § 1-101

2-205. DUTIES -- CONSTANT YIELD TAX RATE.

(A) "TAXING AUTHORITY" DEFINED.

IN THIS SECTION, "TAXING AUTHORITY" MEANS:

(1) THE COUNTY COUNCIL OR BOARD OF COUNTY COMMISSIONERS OF A COUNTY;

(2) THE CITY COUNCIL OF BALTIMORE CITY; AND