

(E) LISTING OF ASSESSMENT BOOKS.

THE DEPARTMENT SHALL PREPARE COPIES OF THE ASSESSMENT BOOKS FOR EACH YEAR. THE COPIES SHALL BE MADE AVAILABLE TO THE PUBLIC AT A REASONABLE COST.

(F) DISPUTE OF INFORMATION IN RECORDS.

(1) IF THE ACCURACY OR COMPLETENESS OF INFORMATION USED TO ASSESS REAL PROPERTY IS DISPUTED BY THE OWNER OF THE REAL PROPERTY OR IF THE OWNER HAS ADDITIONAL INFORMATION THAT THE OWNER BELIEVES IS RELEVANT TO THE VALUE OF THE REAL PROPERTY, THE OWNER MAY FILE A BRIEF STATEMENT CONTAINING THE NATURE OF THE DISPUTE OR THE ADDITIONAL INFORMATION.

(2) THE SUPERVISOR SHALL RETAIN THE STATEMENT AS PART OF THE ASSESSMENT RECORD.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 45(a).

In subsection (b)(2) of this section, the phrase "improvements on the land" is substituted for the former word "buildings", for clarity.

Also in subsection (b)(2) of this section, the former phrase "unless shown in the record books" is deleted since differing values are not recorded in the record books.

In subsection (e) of this section, the reference to preparing "copies" of the assessment books is substituted for the former reference to preparing the "record" of assessment books, for clarity.

Also in subsection (e) of this section, the former reference to a "January 1, 1976" effective date is deleted as obsolete.

Also in subsection (e) of this section, the former reference to the "designee" of the Department is deleted as superfluous.

Defined terms: "Assess" § 1-101  
"Assessment" § 1-101 "County" § 1-101  
"Department" § 1-101 "Includes"; "including" § 1-101  
"Law" § 1-101 "Property" § 1-101  
"Real property" § 1-101 "Supervisor" § 1-101  
"Value" § 1-101

2-212. SAME -- PERSONAL PROPERTY.

(A) MAINTENANCE AND ARRANGEMENT OF ASSESSMENT RECORDS.