

PERSONAL PROPERTY ASSESSMENT RECORDS SHALL BE MAINTAINED AND ARRANGED IN ALPHABETICAL ORDER ACCORDING TO THE OWNER BY COUNTY, ELECTION DISTRICT, TAXING DISTRICT, OR ASSESSMENT AREA.

(B) CONTENTS OF RECORDS.

EACH RECORD SHALL CONTAIN:

(1) A BRIEF DESCRIPTION OF THE NATURE OF THE PERSONAL PROPERTY; AND

(2) THE VALUE OF THE PERSONAL PROPERTY.

(C) INSPECTION OF RECORDS.

A PERSONAL PROPERTY ASSESSMENT RECORD MAY BE INSPECTED ONLY BY:

(1) THE PROPERTY OWNER OR THE PROPERTY TAXPAYER IF DIFFERENT FROM THE OWNER, FOR THE PERSONAL PROPERTY; OR

(2) AN OFFICER OF THE STATE, A COUNTY, OR A MUNICIPAL CORPORATION THAT IS AFFECTED BY THE PERSONAL PROPERTY ASSESSMENT.

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

In subsection (a) of this section, the reference to the records being "maintained" is added for clarity.

In subsection (c)(1) of this section, the phrase "property owner or property taxpayer if different from the owner" is substituted for the former term "taxpayer" to clarify who has access to the personal property records.

Defined terms: "Assessment" § 1-101  
 "County" § 1-101 "Municipal corporation" § 1-101  
 "Property" § 1-101 "Value" § 1-101

2-213. COUNTY MAPS AND SALES RECORDS.

(A) IN GENERAL.

EACH SUPERVISOR SHALL MAINTAIN FOR PUBLIC INSPECTION, WITHOUT CHARGE:

(1) A COMPLETE SET OF TAX MAPS FOR THE COUNTY TOGETHER WITH PARCEL REFERENCE LISTS; AND

(2) ON REQUEST OF AN INTERESTED PARTY, SALES RECORDS OR TRANSFER VOUCHER FORMS THAT RELATE TO SALES OF REAL PROPERTY.