

(3) REPORT TO THE DEPARTMENT THE SALES AND THE CONSIDERATION INVOLVED.

(D) LISTING OF ESCAPED AND NEW PROPERTY.

EACH SUPERVISOR SHALL ATTEMPT DILIGENTLY TO LIST ALL ESCAPED AND NEW PROPERTY IN THE COUNTY FOR WHICH THE SUPERVISOR IS APPOINTED.

(E) COOPERATION WITH LOCAL OFFICIALS.

EACH SUPERVISOR SHALL COOPERATE WITH APPROPRIATE COUNTY OFFICIALS AND OTHER ASSESSING AUTHORITIES TO MAKE EQUITABLE ASSESSMENTS.

(F) RIGHT TO APPEAL.

IF THE SUPERVISOR CONSIDERS THE ASSESSMENT OR RULING TO BE IMPROPER, THE SUPERVISOR MAY APPEAL TO THE MARYLAND TAX COURT ANY ASSESSMENT OR RULING OF THE PROPERTY TAX ASSESSMENT APPEAL BOARD OF THE COUNTY FOR WHICH THE SUPERVISOR IS APPOINTED.

(G) ANNUAL ACCOUNT AND ASSESSMENT CORRECTIONS.

EACH SUPERVISOR SHALL ANNUALLY CORRECT FOR THE SUCCEEDING TAX IMPOSITION:

(1) THE ACCOUNT OF A PERSON WHO DISPOSED OF OR ACQUIRED PROPERTY SINCE THE LAST ASSESSMENT OR IF ANY PART OF THE PROPERTY WAS OMITTED IF THE DISPOSITION, ACQUISITION, OR OMISSION CAN BE SUBSTANTIATED BY SATISFACTORY EVIDENCE; AND

(2) AN ASSESSMENT, IF THE PROPERTY INCREASED OR DECREASED IN VALUE SINCE THE LAST ASSESSMENT.

(H) CORRECTION OR ADDITION OF VALUE.

A SUPERVISOR MAY:

(1) CORRECT ANNUALLY THE VALUE OF ANY IMPROPERLY VALUED PROPERTY OR A PROPERTY THAT HAS CHANGED IN VALUE; AND

(2) VALUE ANY PROPERTY THAT HAS BEEN OMITTED OR LATER ACQUIRED.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 38, 39, and 234, the second sentence of § 236(c), and the first clause of § 233(g).

In subsection (a) of this section, the phrase "duties assigned by the Department" is substituted for the former reference to "and shall have such additional duties as the State Department of Assessments and Taxation shall determine and designate from time to time", for brevity and clarity.