

(2) "COUNTY PROPERTY TAX" DOES NOT INCLUDE A TAX IMPOSED ON PROPERTY SPECIFICALLY BENEFITED BY LOCAL IMPROVEMENTS.

(j) (1) "Department" means the State Department of Assessments and Taxation.

(2) "DEPARTMENT" INCLUDES, UNLESS THE CONTEXT REQUIRES OTHERWISE, A SUPERVISOR.

(t) (1) "Municipal corporation property tax" means the tax on property authorized under §§ 6-203 and 10-102 through 10-105 of this article.

(2) "MUNICIPAL CORPORATION PROPERTY TAX" DOES NOT INCLUDE A TAX IMPOSED ON PROPERTY SPECIFICALLY BENEFITED BY LOCAL IMPROVEMENTS.

(jj) "Tax roll" means the assessment roll to which the property tax rate has been applied and ON WHICH the property tax on each property IS SHOWN.

2-107.

(b) [Assessors] COMMERCIAL AND INDUSTRIAL ASSESSORS hold their positions during good behavior and may be removed from their positions only after a hearing before the Department and a finding of incompetency or other cause.

3-107.

(a) Each board has jurisdiction in its county over appeals concerning:

(1) real property values AND ASSESSMENTS;

(2) personal property valued by the supervisors;

(3) credits for elderly or disabled renters under § 9-102 of this article;

(4) credits for homeowners under § 9-104 of this article;

(5) credits for elderly or disabled homeowners under § 9-101 of this article;

(6) the value of easements under § 2-511 of the Agriculture Article; or

(7) the rejection of an application for a property tax exemption as provided by § 7-103 and Title 14, Subtitle 5 of this article.

4-401.