

For purposes of the Cecil County property tax only, the buildings located at Fair Hill that are used primarily for fund raising events for the Union Hospital of Cecil County[,] may not be assessed to the owner of the land on which they are located. These buildings are:

- (1) farmers' grandstand and bleachers;
- (2) national cup, Aintree, and Fair Hill stands;
- (3) Mutuel Building;
- (4) green barn for races;
- (5) secretary's office;
- (6) jockey room;
- (7) main race, tea, cow, and storage barns;
- (8) water tower;
- (9) grandstand cow show area;
- (10) Butler Building; and
- (11) toilet facilities.

8-401.

(e) A failure to send a notice of any change in value or classification within 30 days after the date provided in subsection (d) of this section creates an irrebuttable presumption THAT IN THE INSTANCES SPECIFIED IN SUBSECTION (B)(1) THROUGH (4) OF THIS SECTION that the prior value has not changed unless:

(1) the property has been transferred for consideration to new ownership during the previous calendar year;

(2) the zoning classification of the property changed during the previous calendar year resulting in an increased value of the property;

(3) a substantial change occurred in the use of the property during the previous calendar year;

(4) extensive improvements have been made on the property during the previous calendar year;

(5) due to an error in calculating or measuring improvements on the property the assessment for the previous taxable year was clearly erroneous; or

(6) the assessment has been decreased.