

approved agricultural land preservation program, including use for bond annuity funds or matching funds.

(c) (1) Except as provided for Montgomery County in subsection [(e)] (D) of this section, if any revenue in the special county account has not been expended or committed on or before 3 years from the date of deposit into the county account, the county collector shall remit that revenue to the Comptroller for deposit in the Maryland Agricultural Land Preservation Fund.

(2) If on or before [2] 5 years from the date of deposit of revenue into the Maryland Agricultural Land Preservation Fund under paragraph (1) of this subsection the county is able to use the revenue as provided by subsection [(c)] (B) of this section, the Comptroller shall return the revenue to the county.

(d) In Montgomery County, 50% of the revenue retained shall be held in a special account and shall be deemed and used as the State matching fund share for agricultural land preservation [in Montgomery County].

(e) From the agricultural land transfer tax collected by it, the Department shall remit the county part of the revenue to the collector for the county in which the land is located for distribution under this section.

14-201.

(a) Except as otherwise provided in subsections (B) AND (c) [and (d)] of this section, an officer, former officer, employee, or former employee of the State, a county, a municipal [corporation] CORPORATION, or a taxing district may not open for public inspection valuation records, including:

(1) assessment worksheets or cards; and

(2) correspondence containing information concerning private appraisals, building costs, rental data, or business volume.

(b) (2) Valuation [records] RECORDS, INCLUDING RENTAL DATA OR BUSINESS VOLUME, may be submitted to the Maryland Tax Court as evidence in an appeal under Subtitle 5 of this [article] TITLE.

14-402.

If personal property is assessed at less than its value as a result of the owner inaccurately reporting the [value of] COST OR OTHER INFORMATION AS TO the property, the underassessed part of the property shall be treated as escaped property under § 8-417 of this article.

14-502.