

CHAPTER 72

(House Bill 488)

AN ACT concerning

Property Tax – Assessment Records

FOR the purpose of altering the form in which certain assessment records shall be maintained; eliminating the requirement that certain records be kept in books; authorizing the public inspection copy of certain assessment records to be maintained in an electronic medium; and generally relating to the maintenance of assessment records.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 2-211

Annotated Code of Maryland

(1994 Replacement Volume and 1994 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Tax – Property

2-211.

(a) (1) Each supervisor shall keep a record of all real property assessments in the county [in a book provided for that purpose].

(2) The [book] RECORD shall be arranged alphabetically, according to owners, by election district or subdistrict, taxing district, or assessment area. However, the supervisor may arrange the [book] RECORD:

(i) listing the real properties in lot and block order by subdivisions, if the [book] RECORD also contains an alphabetical index that shows the page where the accounts listed may be located; [or]

(ii) in Baltimore City, by wards and by blocks that correspond, as far as possible, to the block numbers used in the Baltimore City Circuit Court records; OR

(III) IN AN ELECTRONIC MEDIUM.

(b) (1) Each account in the [book] RECORD shall show for the real property:

(i) the name and address of the owner;

(ii) a brief description of the property;

(iii) the specific location of the property;

(iv) the general location of the property including a deed or will reference and any tax map reference;