

- (v) the assessment of:
  - 1. the land; and
  - 2. any improvement on the land; and
- (vi) the total value of:
  - 1. the land; and
  - 2. any improvement on the land.

(2) The details of land and improvements on the land that have been valued at different amounts shall be recorded on the respective worksheet or card.

(c) The record shall be rewritten periodically and the current [books] RECORD and prior [books] RECORDS shall be retained. However, except for a [book] RECORD that contains current values, any [book] RECORD may be microfilmed as provided by State law and the original destroyed. The microfilm shall be the permanent record.

(d) The [book] RECORD and prior [books] RECORDS shall be available for public inspection without charge.

(e) [The Department shall prepare printed copies of the assessment books for each year. The copies] COPIES OF THE ASSESSMENT RECORD shall be made available to the public at a reasonable cost. If the Department approves of the purpose for which the information is requested, the Department may make available to the public, at a reasonable cost, copies of data processing tapes or other magnetic media containing the record of the assessment [books] RECORDS.

(f) (1) If the accuracy or completeness of information used to assess real property is disputed by the owner of the real property or if the owner has additional information that the owner believes is relevant to the value of the real property, the owner may file a brief statement containing the nature of the dispute or the additional information.

(2) The supervisor shall retain the statement as part of the assessment record.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1995.

Approved April 11, 1995.

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