

(iii) to prevent injustice.

(b) The order shall state clearly the reasons for decreasing or abating the assessment.

(c) (1) The Department [or supervisor] may audit any personal property assessment after the assessment is made.

(2) If, as a result of the audit, the Department [or supervisor] determines that the assessment is:

(i) greater than the assessment previously made, the Department [or supervisor] shall make an assessment of the difference; or

(ii) less than the assessment previously made, the Department [or supervisor] shall abate the difference.

(3) If action is taken under paragraph (2) of this subsection, the Department [or supervisor] shall mail a notice of assessment to the owner. The notice may be appealed as provided by Title 14, Subtitle 5 of this article.

8-421.

(a) When a supervisor delivers the assessments to a collector, the [supervisors] SUPERVISOR shall also submit to the Comptroller and the Department a statement under oath that shows the assessments of all REAL property in the county EXCEPT OPERATING REAL PROPERTY [allocated by the:

(1) assessments of all real property; and

(2) assessments of all personal property].

(b) The form of the certification is determined by the Comptroller and the Department.

(C) THE DEPARTMENT SHALL CERTIFY ASSESSMENTS OF PERSONAL PROPERTY AND OPERATING PROPERTY TO THE COUNTY OR MUNICIPAL CORPORATION TAX COLLECTOR AS SOON AS PRACTICAL AFTER MAKING THOSE ASSESSMENTS.

(D) THE FORM OF THE PERSONAL PROPERTY AND OPERATING PROPERTY CERTIFICATION IS DETERMINED BY THE DEPARTMENT.

11-102.

(a) [A supervisor] THE DEPARTMENT may require a person to submit to the [supervisor] DEPARTMENT a report that contains the information listed in subsection (b) of this section, if the person:

(1) moves personal property to any county or municipal corporation from the county or municipal corporation where it was assessed;

(2) moves personal property from outside this State to a county or municipal corporation inside this State; or