

tax shall be assessed by the supervisor for the county where the property is located.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1991.

Approved April 30, 1991.

CHAPTER 152
(House Bill 137)

AN ACT concerning

Property Tax – Personal Property Returns

FOR the purpose of authorizing the Department of Assessments and Taxation to allow a commercial bank to have access to certain returns for the limited purpose of assisting in the collection of filing fees through a certain system; and providing for the effective date of this Act.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 2-212

Annotated Code of Maryland

(1986 Volume and 1990 Supplement)

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

Article – Tax – Property

2-212.

(a) Personal property assessment records shall be maintained and arranged in alphabetical order according to the owner by county, election district, taxing district, or assessment area.

(b) Each record shall contain:

- (1) a brief description of the nature of the personal property; and
- (2) the value of the personal property.

(c) A personal property assessment record may be inspected only by:

- (1) the property owner or the property taxpayer if different from the owner, for the personal property; or
- (2) an officer of the State, a county, or a municipal corporation that is affected by the personal property assessment.