

Article - Tax - Property

14-201.

(a) Except as otherwise provided in [subsections (b) and (c) of] this section, an officer, former officer, employee, or former employee of the State, a county, a municipal 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) (1) The Department shall permit a valuation record to be inspected by:

- (i) the person whose property is the subject of the valuation record; or
- (ii) an officer of the State or a county or municipal corporation affected by the valuation record.

(2) Valuation 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 title.

(c) The Department shall provide a copy of assessment worksheets and cards that relate to a real property valuation:

- (1) to the person whose property is the subject of the valuation if:
 - (i) the value or classification of the property is to be changed for property tax purposes; and
 - (ii) the person requests the worksheets and cards; or
- (2) except for income and expense statements, to any person who pays property tax, if the person:
 - (i) seeks the worksheets and cards for other comparable property;
 - (ii) has a timely filed and pending appeal under Subtitle 5 of this title regarding the assessment of the person's property;
 - (iii) identifies the comparable property by address; and
 - (iv) pays the reasonable fee that the Department requires for the copy.

(D) (1) THE DEPARTMENT MAY ADOPT REGULATIONS ESTABLISHING REASONABLE CONDITIONS FOR RELEASE OF INFORMATION CONTAINED IN VALUATION RECORDS THAT DIRECTLY RELATE TO DESCRIPTIONS OF PHYSICAL CHARACTERISTICS OF AND IMPROVEMENTS TO THE LAND.