(3) CONTAIN THE INFORMATION THAT THE DEPARTMENT REQUIRES.

REVISOR'S NOTE: Subsections (a)(1), (2), and (3)(ii) and (b) of this section are new language derived in part from the first and second sentences of former Art. 81, § 251.

Subsection (a)(3)(i) of this section is new language added to clarify the current administrative practice for "noncorporate" persons.

In the introductory language of subsection (a) of this section, the reference to the report being "on personal property" is added to clarify that annual reports on real property are not required by the Department.

In subsection (a)(3)(ii) of this section, the reference to a person who "owns or during the preceding taxable year owned property" is added to state expressly that which formerly only was implied by the statement "against whom any assessment ... is to be made".

Also in subsection (a)(3)(ii) of this section, the defined term "property tax" is substituted for the former words "ordinary taxes", for clarity.

Also in subsection (a)(3)(ii) of this section, the reference to the assessment "made by the State Department of Assessments and Taxation under this article", is deleted as superfluous.

In subsection (b) of this section, the phrase "as required by the Department" is substituted for the former, general references to "such", "in such manner", and "as may be prescribed by regulations", for brevity and clarity.

Also in subsection (b) of this section, the former reference to the Department receiving an annual report in order that it may "perform any duties imposed upon it by this article" is deleted as superfluous.

The balance of former Art. 81, § 251 now appears in §§ 14-301 and 14-401 of this article.

Defined terms: "Assess" § 1-101
"Department" § 1-101 "Person" § 1-101
"Property" § 1-101 "Property tax" § 1-101
"Taxable year" § 1-101