REVISOR'S NOTE: This section is new language that in part repeats the provisions of the third sentence of present Art. 81, § 210(b) and in part is added to clarify the amount that interest and penalties are imposed on for property tax purposes.

Defined terms: "Includes";"including" § 1-101
"Property" § 1-101

SUBTITLE 2. RETURNS AND RECORDS.

14-201. VALUATION RECORDS RESTRICTED.

(A) INSPECTION OF VALUATION RECORDS.

EXCEPT AS OTHERWISE PROVIDED IN SUBSECTIONS (C) AND (D) 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) EXCEPTIONS -- INSPECTION OF VALUATION RECORD; SUBMISSION TO MARYLAND TAX COURT.

(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 MAY BE SUBMITTED TO THE MARYLAND TAX COURT AS EVIDENCE IN AN APPEAL UNDER SUBTITLE 5 OF THIS ARTICLE.

(C) SAME -- PROVIDING COPIES OF WORKSHEETS AND CARDS.

THE DEPARTMENT SHALL PROVIDE A COPY OF ASSESSMENT WORKSHEETS AND CARDS THAT RELATE TO A 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