

Defined terms: "Assess" § 1-101
 "Collector" § 1-101 "Department" § 1-101
 "Law" § 1-101 "State" § 1-101

2-208. INQUIRIES AS TO METHODS OF ASSESSMENT.

THE DEPARTMENT SHALL ATTEMPT TO DETERMINE THE MOST EFFECTIVE AND EQUITABLE METHOD TO ASSESS PROPERTY AND COLLECT TAXES. IN PARTICULAR, THE DEPARTMENT SHALL ATTEMPT TO DETERMINE THE BEST METHOD OF REACHING ALL PROPERTY THAT IS SUBJECT TO ASSESSMENT AND TAX WHILE AVOIDING TAXING THE SAME PROPERTY TWICE. FOR THESE PURPOSES, THE DEPARTMENT MAY INQUIRE INTO THE LAWS OF OTHER JURISDICTIONS REGARDING THE SITUS OF PROPERTY FOR TAX PURPOSES AND CONFER WITH THE ASSESSING AND TAX AUTHORITIES OF OTHER JURISDICTIONS.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 232(11).

The reference to taxing 'the same property "twice" is substituted for the former language "avoiding conflict and duplication of" taxation of the same property, for clarity.

The phrase "assessing and tax authorities" is substituted for the former phrase "tax commissioners or assessing or collecting officers", for clarity.

The phrase "other jurisdictions" is substituted for the former phrase "other states" to clarify the broad scope of this provision. Similarly, the reference to law "of other states" is deleted as included in the reference to "laws of other jurisdictions".

Defined terms: "Assess" § 1-101
 "Assessment" § 1-101 "Department" § 1-101
 "Law" § 1-101 "Property" § 1-101

2-209. UNIFORM PLAN FOR ASSESSMENT.

(A) ADOPTION OF PLAN.

THE DEPARTMENT SHALL ADOPT AND PERIODICALLY REVISE A UNIFORM PLAN TO ASSESS PROPERTY.

(B) COMPLIANCE WITH PLAN.

ALL ASSESSORS AND PROPERTY TAX ASSESSMENT APPEAL BOARDS SHALL FOLLOW STRICTLY THE UNIFORM PLAN.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 244.