

Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved April 22, 1980.

CHAPTER 150

(House Bill 65)

AN ACT concerning

Property Tax Assessment Notices - Answers - Time

FOR the purpose of altering the time in which a person who receives a certain assessment notice may answer the notice.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 29(d)
Annotated Code of Maryland
(1975 Replacement Volume and 1979 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

29.

(d) Any person notified by the State Department of Assessments and Taxation or the supervisors of assessments, under subsection (a) of this section, of a proposal to make, increase, change, or refuse to make, increase, change, or refuse to change an evaluation or classification may make answer to the notice in writing within [30] 45 days after the date of the notice, and appear before the authority from which the notice emanates either personally or by an attorney or agent on the day so fixed, or on any later date to which the hearing may be adjourned, fixed in accordance with subsection (d-1) of this section, and present such proof and arguments as he may desire; and in the event of his failure to appear, the appropriate assessment authority may make or increase the valuation or change the classification ex parte according to their best judgment and information.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.