

and Zoning Appeals in Baltimore City, as prescribed by local law and ordinance. The provisions of this sub-title shall apply only in Baltimore and Montgomery Counties.

Appeals

255. *With respect to any property assessed locally, [Any] any taxpayer, or city, or the Attorney General or Department on behalf of the State, may demand a hearing before the County Commissioners or the Appeal Tax Court or the Board of Municipal and Zoning Appeals of Baltimore City or [the assessing authorities of any other city] other final assessing authority of any city or county, as the case may be, as to the assessment of any property or any unit of tax value, or as to the increase or reduction or abatement of any such assessment, or as to the classification thereof, for the next ensuing year; and no formal proceedings shall be required. In case of any such hearing any party in interest may file data and information bearing thereon, without regard to the technical rules of evidence. Any such person or corporation so demanding a hearing may also in writing file information with [the County Commissioners or the Appeal Tax Court] such final assessing authority of his address or the address of the agent or attorney to which any notices pertaining to said matter shall be sent, provided such agent or attorney representing such person or corporation has first filed with such [County Commissioners or the Appeal Tax Court of Baltimore City or the assessing authorities of any other city] final assessing authority his right or power of attorney to represent such person or corporation. If any such address shall be filed it shall be the duty of [the County Commissioners or the Appeal Tax Court] such final assessing authority to cause a statement of [the] its order or action or refusal to act [of such County Commissioners or Appeal Tax Court] to be posted in the United States Mail, postage prepaid, to such address, and no action or refusal to act shall be operative as against the person giving such address until such statement shall be so mailed. No demand for a hearing shall be granted under this section unless filed in the counties before the date of finality for the taxable year in question or in Baltimore City before July first preceding the taxable year in question. At any time before the said date of finality, the County Commissioners or the Appeal Tax Court of any county, as the case may be, may on their own motion hold a hearing and review any assessment on property assessed locally, to the same extent and in the same manner as if said hearing were demanded by a taxpayer, city, the Attorney General or Department, as hereinafore set out; and to that end may employ such technical advice and assistance as they may deem necessary or advisable under the circumstances.*

256. (a) Any taxpayer, any city, or the Attorney General or Department on behalf of the State, or a supervisor of assessments as provided in Section 234 of this Article, or the County Commissioners of any county where an appeal tax court has been duly created, claiming to be aggrieved because of any assessment or classification, or because of any increase, reduction, abatement, modification, change or alteration or failure to increase, reduce, abate, modify or change any assessment, or because of any classification or change in classification, or refusal or failure to make a change, by [the County Commissioners, the Appeal Tax Court of Baltimore City or the assessing authorities of any other city] any final assessing