

of this Article, then within thirty days after the date of delivery or mailing (whichever is earlier) of a copy of such order, action or refusal to act to such address.

259. (Taxes, etc., Assessable by the Department other than Ordinary Taxes.) (a) (Notices.) The Department shall promptly notify every person of every action taken by it with respect to any assessment against such person for taxes (including license fees or charges) assessable by the Department other than ordinary taxes. Such notice shall be delivered to the party or his agent, or attorney, or mailed, postage prepaid, in accordance with the information filed under Section 257 of this Article, or if not so filed, to such person's last known address.

(b) (Application for Revision.) Within thirty days after the date of delivery or mailing (whichever is earlier) of notice of any such assessment, the person against whom such assessment is made may apply in writing to the Department for revision or abatement thereof. Thereupon the Department shall promptly either (1) affirm, abate or modify such assessment, or (2) name a date, after reasonable notice to the applicant, for an informal hearing of the matter. After such hearing, the Department shall, with reasonable promptness, take such action on the application as it shall deem proper, including the levying of an additional assessment for any additional taxes found to be due by the applicant up to the date of application. Such application and final action thereon by the Department, as herein provided, shall be prerequisite to any appeal.

(c) (Appeal to Maryland Tax Court.) Within thirty days after the date of delivery or mailing (whichever is earlier) of any notice of a final assessment under Sub-section (b) of the Department against whom such assessment is made may appeal to the Maryland Tax Court, as provided in Section 229 of this Article.

260. (Appeal Bonds.) Except as to ordinary taxes on real or leasehold property, no appeal shall stay or in any manner affect the collection or enforcement of the assessment, tax levy, or classification complained of unless the taxpayer shall file with the agency responsible for collection thereof a bond to the State of Maryland, with corporate surety to be approved by the Department, conditioned upon the payment of such assessment and all interest accruing thereon until paid.

261. (Refunds.) Upon final determination of any appeal, any money paid in excess of the amount properly chargeable under such determination, shall be refunded with interest at the rate of six per cent. (6%) per annum from the date of payment to the date of refund. The sources of refund shall be specified in the applicable provisions of Sections 218 to 219, inclusive, of this Article.

## Article 23

### 1. In General

(i) All powers, rights and duties vested in or imposed upon the State Tax Commission by the provisions of this Article shall from and after July 1, 1959, be vested in and imposed upon the State Department of Assessments and Taxation.