

representatives, as to the assessment of any property or any unit of tax value, or as to the increase, reduction, or abatement of any such assessment, or as to the classification thereof, for the next ensuing year. Except as provided in Section 29(f) of this Article, no demand for a hearing shall be granted under this subsection unless answer or protest to a notice as to assessments was made, in the counties with the Supervisor of Assessments, or in Baltimore City with the Department of Assessment, within twenty days from the date of such notice, or unless application for revaluation or reclassification as to an existing or proposed assessment was made in the counties with the Supervisor of Assessments before the date of finality for the taxable year in question, or in Baltimore City with the Department of Assessments before July first preceding the taxable year in question.

(b) *Before Final Assessing Authority of City or County.* With respect to any property assessed locally, any taxpayer, or city, or the Attorney General or Department on behalf of the State may demand a further hearing before the County Commissioners or the Appeal Tax Court or the Board of Municipal and Zoning Appeals of Baltimore City or other final assessing authority of the 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, reduction or abatement of, or refusal to increase, reduce or abate, any such assessment, or as to the classification thereof, made by the initial assessing authority for the next ensuing year. No demand for a hearing shall be granted under this subsection unless made within thirty days from the date of a final notice from the initial assessing authority as set forth in Section 29(g) of this Article.

(c) *Hearings Informal.* In the case of any hearings under subsections (a) and (b) hereof, no formal proceedings shall be required and any party in interest may file data and information bearing thereon, without regard to the technical rules of evidence. Any person or corporation so demanding a hearing may also in writing file information with the initial or 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 the agent or attorney representing the person or corporation has first filed with the initial or final assessing authority his right or power of attorney to represent the person or corporation. If any address shall be filed it shall be the duty of the initial or final assessing authority to cause a statement of its order or action or refusal to act to be posted in the United States mail, postage prepaid, to that address, and no action or refusal to act shall be operative as against the person giving the address until such a statement is mailed.

(d) *Voluntary Review.* At any time before the 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~~ **ORDER HOLD** a hearing ~~and a~~ **TO** review any assessment on property assessed locally, to the same extent and in the same manner as if a hearing were demanded by a taxpayer, city, the Attorney General or Department as hereinabove set out; and to that end they may employ such technical advice and assistance as they may deem necessary or advisable under the circumstances.