

FAILURE TO PERFORM THE DUTIES OF OFFICE ON A REGULAR BASIS UPON RECOMMENDATION OF THE MAYOR OF BALTIMORE CITY, THE COUNTY COMMISSIONERS OR COUNTY COUNCIL OF EACH COUNTY OR IF THE COUNTY CHARTER PROVIDES FOR A COUNTY EXECUTIVE, BY THE COUNTY EXECUTIVE WITH THE APPROVAL OF THE COUNTY COUNCIL AFTER NOTICE AND THE OPPORTUNITY TO BE HEARD BEFORE SUCH AUTHORITY OF THE COUNTY OR BALTIMORE CITY.

(D) EACH MEMBER OF THE PROPERTY TAX ASSESSMENT APPEAL BOARD SHALL RECEIVE A PER DIEM AT A RATE NOT TO EXCEED \$60 FOR EACH DAY OR PART THEREOF SPENT IN HEARING PROTESTS. SUCH SUMS SHALL BE AS IS PROVIDED IN THE STATE BUDGET.

249.

A majority of [[an appeal tax court]] THE PROPERTY TAX ASSESSMENT APPEAL BOARD shall constitute a quorum for the transaction of any business, the performance of any duty or the exercise of any power conferred upon [[such appeal tax court.]] THE BOARD. [[The clerk of the county commissioners shall act as clerk of the appeal tax court and the county commissioners shall provide such additional clerical assistance for the appeal tax court as may be necessary.]] THE SUPERVISOR OF ASSESSMENTS SHALL PROVIDE CLERICAL ASSISTANCE. The determination of any matter brought before the [[appeal tax court]] BOARD shall be evidenced by a written order signed by a majority of its members and filed with its clerk.

[[250.

In any county where an appeal tax court has been created by resolution of the county commissioners as provided in this subtitle, the county commissioners of such county shall thereafter have no jurisdiction to hear or determine tax appeals, or to assess, classify, reassess or reclassify property for purposes of taxation; but all such powers and duties shall be vested in the appeal tax court, subject to a right of appeal to the Maryland Tax Court as provided in the case of assessments by the county commissioners. Nothing in this subtitle shall affect the powers and duties of the board of municipal and zoning appeals in Baltimore City, as prescribed by local law and ordinance.]]

255.

(a) With respect to any property assessed locally, any taxpayer, or city, or the Attorney General or Department may demand a hearing before the supervisor of assessments [[or the director of the department of assessments of Baltimore City, as the case may be,]] or their respectively designated 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 § 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 OR BALTIMORE CITY with the supervisor of assessments[[, or in Baltimore City with the department of assessments,]] 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 October first preceding the taxable year in question; provided however where the taxpayer is required to report personal