

property in such detail as to show the cost or market value thereof, but the taxpayer fails to report accurately the cost or other data required to establish market value, and the taxpayer claims that the property is assessed at a higher valuation than it would be if it had been reported accurately, then a demand for a hearing shall be granted if such answer or protest to the notice as to the assessment on such property is made within three years from the date of such notice.

(b) 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] PROPERTY TAX ASSESSMENT APPEAL BOARD 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 §29(g) of this article.

(c) 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 OR THE PROPERTY TAX ASSESSMENT APPEAL BOARD 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 OR THE PROPERTY TAX ASSESSMENT APPEAL BOARD 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 OR THE PROPERTY TAX ASSESSMENT APPEAL BOARD 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) 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 a hearing 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.]

[(e)] THE PROPERTY TAX ASSESSMENT APPEAL BOARD UNDER SUBSECTION (B) [(The final assessing authority under [subsection] (b)] shall include in the statement of its order, action or notice of assessment a statement advising the taxpayer of his rights to appeal to the Maryland Tax Court within 30 days as provided in this article. The statement shall also include the address of the Maryland Tax Court.

SECTION 2. AND BE IT FURTHER ENACTED, That Section 3 of Article 64A of the said Code (1972 Replacement Volume), title "Merit System," be and it is hereby repealed and re-enacted, with amendments, to read as follows: