

COUNTY LOCAL LAWS

BE PROVIDED FOR BY THE APPROPRIATION FOR THE OFFICE.

C. POWERS AND DUTIES

THE PUBLIC ADVOCATE FOR ASSESSMENTS AND TAXATION SHALL HAVE THE FOLLOWING POWERS AND DUTIES:

1. TO APPEAR BEFORE OR TO INTERVENE IN PROCEEDINGS BEFORE THE SUPERVISOR OF ASSESSMENTS, THE PROPERTY TAX ASSESSMENT APPEAL BOARD, AND THE MARYLAND TAX COURT, AND THE COURTS OF MARYLAND ON BEHALF OF THE INTEREST OF THE PUBLIC AND THE TAXPAYERS IN GENERAL OF MONTGOMERY COUNTY, AND TO DEMAND A HEARING PURSUANT TO SECTION 255, ARTICLE 81, ANNOTATED CODE OF MARYLAND, AND TO APPEAL, PURSUANT TO SECTION 256 ARTICLE 81, OR UNDER ANY OTHER PROVISION OF LAW IN ANY MATTER OR PROCEEDING IN WHICH THE PUBLIC ADVOCATE FOR ASSESSMENTS AND TAXATION MAY DEEM THE PUBLIC INTEREST INVOLVED, INCLUDING BUT NOT LIMITED TO PROCEEDINGS WITH RESPECT TO:

(A) THE VALUATION, ASSESSMENT, CLASSIFICATION, OR EXEMPTION FROM TAX OF ANY PROPERTY, OR,

(B) THE APPLICATION FOR AN ABATEMENT, MODIFICATION OR REDUCTION OF ANY ASSESSMENT OF PROPERTY AND THE TAX PERTAINING THERETO, OR

(C) THE APPLICATION FOR EXEMPTION FROM TAX OR FROM ANY ASSESSMENT OF PROPERTY AND THE TAX PERTAINING THERETO.

2. TO MAKE SUCH INVESTIGATIONS AND EMPLOY SUCH CONSULTANTS OR EXPERTS AS THE PUBLIC ADVOCATE FOR ASSESSMENTS AND TAXATION MAY DEEM NECESSARY TO THE PERFORMANCE OF THE DUTIES IMPOSED HEREIN.

3. TO HAVE FULL ACCESS TO ALL GOVERNMENT RECORDS NECESSARY IN CARRYING OUT THE DUTIES IMPOSED HEREIN.

4. TO ADVISE RESIDENTS AND TAXPAYERS OF MONTGOMERY COUNTY GENERALLY OF THEIR RIGHTS UNDER STATE AND COUNTY TAX LAWS.

5. TO PREPARE AND PROVIDE TO THE COUNTY COUNCIL, THE COUNTY EXECUTIVE AND THE PUBLIC AN ANNUAL REPORT SETTING FORTH THE ACTIVITIES AND ACCOMPLISHMENTS OF THE OFFICE OF PUBLIC ADVOCATE FOR ASSESSMENTS AND TAXATION.

6. TO EXERCISE AND PERFORM SUCH OTHER FUNCTIONS AND DUTIES CONSISTENT WITH THE PURPOSES OR PROVISIONS OF THIS SECTION WHICH MAY BE DEEMED NECESSARY OR APPROPRIATE TO PROTECT THE INTEREST OF THE PUBLIC AND TAXPAYERS OF THE COUNTY.