

AN ACT concerning

Real Property Assessments - Hearings on Protest

FOR the purpose of [[providing a more reasonable and convenient means of pursuing real property assessment protests; generally relating to assessment protests]] generally relating to assessment protest hearings; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 29(d)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1975 Supplement)

BY adding to

Article 81 - Revenue and Taxes  
Section 29(d-1)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 29(d) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

29.

(d) Any person notified [as aforesaid] BY THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION, THE SUPERVISORS OF ASSESSMENTS FOR THE COUNTY, OR THE DEPARTMENT OF ASSESSMENTS OF BALTIMORE CITY, UNDER SUBSECTION (A) OF THIS SECTION, OF A PROPOSAL TO MAKE, INCREASE, CHANGE, OR REFUSE TO MAKE, INCREASE, CHANGE, OR REFUSE TO CHANGE AN EVALUATION OR CLASSIFICATION may make answer to [such] THE NOTICE OR TO THE interrogatories ACCOMPANYING THE NOTICE, if any, under oath, either orally or in writing, and appear before the [body] AUTHORITY from which [such] THE notice emanates either personally or by an attorney or agent on the day so fixed, or on any later date to which the hearing may be adjourned, FIXED IN ACCORDANCE WITH SUBSECTION (D-1) OF THIS SECTION, and present such proof and arguments as he may desire [in the premises]; and in the event of his failure to appear [as aforesaid] the [State Department of Assessments and Taxation, supervisors of assessments or department of assessments of Baltimore City, as the case may be,] APPROPRIATE ASSESSMENT AUTHORITY may make or