

Approved May 17, 1976.

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CHAPTER 646

(House Bill 277)

AN ACT concerning

Property Tax Assessment Appeal Board -  
Tax Assessment Notices

FOR the purpose of altering the time required for giving  
an answer to a tax assessment notice in the counties  
or in Baltimore City; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 255(a)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
MARYLAND, That Section 255(a) 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hereby repealed and reenacted, with amendments, to read  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

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 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] ANY  
demand for a hearing [shall] MAY NOT 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 within [twenty]  
30 days from the date of [such] THAT 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 before October [first] 1 preceding the  
taxable year in question[; provided however where].