

Approved April 29, 1977.

CHAPTER 242

(House Bill 86)

AN ACT concerning

Property Tax Assessment Appeal Board - Waiver
of Filing Requirement

FOR the purpose of providing for a discretionary waiver of a certain filing requirement by a board of appeal providing if good cause is shown. By reason of the physical inability of the taxpayer to meet the requirement

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 255(b)
Annotated Code of Maryland
(1975 Replacement Volume and 1976 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 255(b) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

255.

(b) (1) With respect to any property assessed locally, any taxpayer, county, or city, or the Attorney General or, the State Department of Assessments and Taxation on behalf of the State, may demand a further hearing before the 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. A demand for a hearing may not be granted under this subsection unless made within 30 days from the date of a final notice from the initial assessing authority as set forth in §29(g) of this article.

(2) THE APPEAL BOARD, IN ITS DISCRETION, MAY WAIVE THE 30 DAYS FILING PERIOD REQUIREMENT UPON GOOD CAUSE SHOWN, BY REASON OF THE PHYSICAL INABILITY OF THE TAXPAYER TO MEET THE REQUIREMENT.