

certain provisions.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
 Section 255(b) (1) and (c) and 256(a)
 Annotated Code of Maryland
 (1975 Replacement Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

255.

(k) (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] SUPERVISOR OF ASSESSMENTS 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] SUPERVISOR OF ASSESSMENTS as set forth in § 29 (g) of this article.

(c) In the case of any hearings under subsections (a) and (k) 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] SUPERVISOR OF ASSESSMENTS 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 assessing authority] SUPERVISOR OF ASSESSMENTS 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 assessing authority] SUPERVISOR OF ASSESSMENTS 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.

256.