

(a) Any taxpayer, any city, or the Attorney General or Department on behalf of the State, or a supervisor of assessments as provided in § 234 of this article, or the county commissioners of any county where [an appeal tax court] A PROPERTY TAX ASSESSMENT APPEAL BOARD has been duly created claiming to be aggrieved because of any assessment or classification, or because of any increase, reduction, abatement, modification, change or alteration or failure or refusal to increase, reduce, abate, modify or change any assessment, or because of any classification or change in classification, or refusal or failure to make a change, by any [final assessing authority] PROPERTY TAX ASSESSMENT APPEAL BOARD under § 255 of this article, may by petition appeal to the Maryland Tax Court therefrom as provided in § 229 in this article, and said Court shall hear and determine all such appeals within sixty days from the entry thereof. Such appeal shall be taken either [(a)] (1) within thirty days after the date of the action or failure or refusal to act complained of, or [(b)] (2) if an address shall have been filed with the [final assessing authority] PROPERTY TAX ASSESSMENT APPEAL BOARD appealed from by any person or corporation demanding a hearing as in § 255 provided, then by the person giving such address within thirty days from the date of mailing of the notice or the action by the [final assessing authority] PROPERTY TAX ASSESSMENT APPEAL BOARD to the person and address so given or [(c)] (3) if the appellant is a supervisor of assessments, such appeal shall be taken within thirty days from the date the [final assessing authority] PROPERTY TAX ASSESSMENT APPEAL BOARD sends notice of its action, in writing, by mail or otherwise, to the supervisor of assessments. No appeal on behalf of a taxpayer shall be allowed under this section from a failure or refusal to abate, reduce, or reclassify an existing assessment unless application in writing for such action shall have been filed by the appellant with the [final assessing authority] PROPERTY TAX ASSESSMENT APPEAL BOARD appealed from within the time limited for the filing of a demand for a hearing by § 255 of this article.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved May 16, 1978.

-----

CHAPTER 578

(House Bill 191)

AN ACT concerning

St. Mary's City Commission

FOR the purpose of providing for additional Commissioners on