

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

Approved May 16, 1978.

CHAPTER 615

(House Bill 631)

AN ACT concerning

Property Tax Assessment Appeals

FOR the purpose of providing that no appeal to the ~~property tax assessment appeal board shall be allowed until the party making the appeal has exhausted his remedies before the supervisor of assessments in the appropriate subdivision; clarifying the language concerning the exhaustion of remedies before making an appeal to the Maryland Tax Court; and relating to the property tax assessment appeals process.~~ Maryland Tax Court shall be allowed until the party making the appeal has exhausted all remedies before the local property tax assessment appeal board.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 230 ~~and 255(b)~~
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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

230.

No appeal to the MARYLAND TAX Court shall be allowed until the party seeking to appeal has exhausted his remedies before the ~~LOCAL SUPERVISOR OF ASSESSMENTS, THE Department, [the Appeal Tax Court, the county commissioners, the board of municipal and zoning appeals of Baltimore City] THE LOCAL PROPERTY TAX ASSESSMENT APPEAL BOARD, or other assessing or taxing authority, as the case may be.~~

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~~