

~~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) NO APPEAL TO THE PROPERTY TAX ASSESSMENT APPEAL BOARD SHALL BE ALLOWED UNTIL THE PARTY SEEKING TO APPEAL HAS EXHAUSTED HIS REMEDIES BEFORE THE LOCAL SUPERVISOR OF ASSESSMENTS OR THE DEPARTMENT OR OTHER ASSESSING OR TAXING AUTHORITY, AS THE CASE MAY BE. PROPERTY TAX ASSESSMENT APPEAL BOARD IN THE COUNTY OR CITY WHERE THE PROPERTY IS LOCATED.~~

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

Approved May 16, 1978.

CHAPTER 616

{House Bill 635}

AN ACT concerning

Tax Credits - Local Property Taxes

FOR the purpose of requiring counties, Baltimore City and incorporated municipalities to show the amount of the tax credit authorized for increased values of residential property, or a reassessment limitation for a certain taxable year, on the property owner's tax bill; and making this Act an emergency measure.

BY repealing

Article 81 - Revenue and Taxes  
Section 12F-7(f)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1977 Supplement)

BY adding to

Article 81 - Revenue and Taxes  
Section 12F-7(f)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1977 Supplement)