

BY repealing and reenacting, with amendments,

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

256.

(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 has been duly created], OR ON BEHALF OF ANY CHARTERED COUNTY, BY EITHER THE COUNTY COUNCIL OR, IF THE OFFICE EXISTS, BY THE COUNTY EXECUTIVE, 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] THE Court shall hear and determine all such appeals within [sixty] 60 days from [the] THEIR entry [thereof]. [Such] THE appeal shall be taken either (a) within [thirty] 30 days after the date of the action or failure or refusal to act complained of, or (b) if an address [shall have] HAS been filed with the [final assessing authority] PROPERTY TAX ASSESSMENT APPEAL BOARD appealed from by any person or corporation demanding a hearing as PROVIDED in § 255 [provided], then by the person giving such address within [thirty] 30 days from the date of mailing of the notice of the action by the [final assessing authority] BOARD to the person and address so given or (c) if the appellant is a supervisor of assessments, [such] THE appeal shall be taken within [thirty] 30 days from the date the [final assessing authority] BOARD sends notice of its action, in writing, by mail or otherwise, to the supervisor of assessments. [No] AN appeal on behalf of a taxpayer [shall] MAY NOT be allowed under this section from a failure or refusal to abate, reduce, or reclassify an existing assessment unless application in writing for [such] THE action [shall have] HAS been filed by the appellant with the [final assessing authority] BOARD appealed from within the time limited for the filing of a demand for a hearing by § 255 of this article.