

Whenever any property becomes wholly exempt from assessment and taxation, under any provision of this Code, between the date of finality and the semiannual date of finality next following, any assessment placed upon said property and any taxes levied upon said assessment, for the taxable year next following the date upon which said property becomes exempt, shall be abated; provided, however, that the owner of said property shall file an application for said abatement with the supervisor of assessments[, the director of the department of assessments (in Baltimore City),] OF THE COUNTIES OR BALTIMORE CITY or the Director of the State Department of Assessments and Taxation, as the case may be, on or before the said semiannual date of finality.

29.

(c) Such notice may be accompanied by such interrogatories pertinent to the valuation and/or classification of such property or any other property belonging to the person to whom the notice may be addressed as the State Department of Assessments and Taxation[,] OR supervisors of assessments [or department of assessments of Baltimore City], as the case may be, may authorize.

38.

The supervisors of assessments [and the department of assessments of Baltimore City] shall annually, effective for the succeeding levy, alter and correct the account of any person who may have disposed of or acquired any property since the last assessment or whose property or any part thereof may have been omitted if the report of such disposition, acquisition or omission be supplied by satisfactory evidence; and if real estate or other property shall from any cause have increased or diminished in value since the last assessment, the supervisors of assessments [and the department of assessments of Baltimore City] shall have power to correct and alter the assessment of the same, so as to conform to its present value.

39.

The supervisors of assessments [and the department of assessments of Baltimore City] shall have power to annually correct the valuations in their respective counties and city, and alter and correct the valuation of any property which may have been improperly valued, or the value of which may have changed, and value any property which has been omitted or may have been since acquired.

40.

Whenever any person shall make application for an allowance or deduction on account of the sale, transfer, alienation, loss or removal of any property, or the