

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 29, 1979.

CHAPTER 593

(House Bill 926)

AN ACT concerning

Assessment Appeals - Extend Time for Appeal

FOR the purpose of extending the time for appeal of a notice of property assessment.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
 Section 255 (a)
 Annotated Code of Maryland
 (1975 Replacement Volume and 1978 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

255.

(a) With respect to any property assessed locally, any taxpayer, county, or city, or the Attorney General or the State Department of Assessments and Taxation may demand a hearing before the supervisor of assessments or their respectively designated representatives, as to the assessment of any property or any unit of tax value, or as to the increase, reduction, or abatement of any assessment, or as to the classification, for the next year. Except as provided in § 29 (f) of this article, any demand for a hearing may not be granted under this subsection unless answer or protest to a notice as to assessments was made, in the counties or Baltimore City with the supervisor of assessments within [30] 45 days from the date of that notice, or unless application for revaluation or reclassification as to an existing or proposed assessment was made in the counties with the supervisor of assessments before the date of finality for the taxable year in question, or in Baltimore City before October 1 preceding the taxable year in question. However if the taxpayer is required to report personal property in detail as to show