

authority to notify the person protesting or requesting a change in [such] THAT valuation, by a written or printed notice, as to the final valuations so fixed by the supervisor of assessments for the county or Baltimore City[; and such]. THE final notice shall contain a statement advising [said] THE person of his rights of appeal to the next higher assessing authority within [thirty (30)] 30 days from the date of [said] THE notice and the name and address of [said] THE next higher assessing authority.

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, OR, IN THE CASE OF A PROTEST FILED UNDER SECTION 29(F-1) OF THIS ARTICLE, FOR THE CURRENT YEAR, IF APPLICABLE. Except as provided in [§ 29(f)] SECTIONS 29(F) AND 29(F-1) 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 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 the cost or market value, but the taxpayer fails to report accurately the cost or other data required to establish market value, and the taxpayer claims that the property is assessed at a higher valuation than it would be if it had been reported accurately, then a demand for a hearing shall be granted if the answer or protest to the notice as to the assessment on that property is made within three years from the date of that notice.

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

Approved May 29, 1979.

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CHAPTER 679

(House Bill 1792)

AN ACT concerning