

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved April 28, 1981.

CHAPTER 101

(Senate Bill 173)

AN ACT concerning

Real Property Assessment - Hearing

FOR the purpose of changing the date by which a demand may be made for a certain hearing before the Supervisor of Assessments in Baltimore City.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 255(a)
Annotated Code of Maryland
(1975 Replacement Volume and 1980 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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, 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) 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 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 OR BALTIMORE CITY 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