

(2) 3--YEARS 1 YEAR AFTER THE DUE DATE OF THE REPORT.

(C) ASSESSMENTS UNDER THIS SECTION MAY NOT BE MADE WHEN ALL PROPERTY HAS TRANSFERRED SINCE THE ORIGINAL REPORT FILING UNDER SECTION 251 OF THIS ARTICLE.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - Property

8-419.

(a) (1) In this subsection, "Appropriate County Official" means:

(i) Except as otherwise provided in this paragraph, the supervisor and the county treasurer;

(ii) In Baltimore City, the supervisor and the city solicitor;

(iii) In Montgomery County, the supervisor and the director of finance; and

(iv) For municipal corporations in Caroline County, the supervisor and the appropriate town board.

(2) Notwithstanding failure to file a protest of an assessment and after the date of finality for an assessment, the appropriate county official may issue an order decreasing or abating an assessment:

(i) To correct an erroneous assessment;

(ii) To correct an improper assessment; and

(iii) To prevent injustice.

(b) The order shall state clearly the reasons for decreasing or abating the assessment.

(C) (1) THE DEPARTMENT OR SUPERVISOR MAY AUDIT ANY PERSONAL PROPERTY ASSESSMENT AFTER THE ASSESSMENT IS MADE.

(2) IF, AS A RESULT OF THE AUDIT, THE DEPARTMENT OR SUPERVISOR DETERMINES THAT THE ASSESSMENT IS:

(I) GREATER THAN THE ASSESSMENT PREVIOUSLY MADE, THE DEPARTMENT OR SUPERVISOR SHALL MAKE AN ASSESSMENT OF THE DIFFERENCE; OR

(II) LESS THAN THE ASSESSMENT PREVIOUSLY MADE, THE DEPARTMENT OR SUPERVISOR SHALL ABATE THE DIFFERENCE.