REVISOR'S NOTE: Subsection (a) of this section is new language derived in part from the date and notice references in former Art. 81, § 29.

Subsection (a) of this section is revised to state expressly that which formerly only was implied in the law -- i.e., the notification procedure for an appeal hearing.

Subsections (b) and (c) of this section are new language derived without substantive change from former Art. 81, § 29(d-1).

In this section, the defined term "supervisor" is substituted for the former references to the "Department of Assessments and Taxation" and "Department" to clarify that this section is under the exclusive jurisdiction of the supervisor.

In subsection (b) of this section, the introductory reference "if a person notified ... requests" is added to conform to current practice.

Also in subsection (b) of this section, the former reference to "property tax assessment" hearings is deleted as superfluous.

Former Art. 81, § 29(d-2), which referred to special hearing provisions for Anne Arundel and Baltimore counties, is deleted as obsolete.

Defined terms: "Person" § 1-101
"Real property" § 1-101 "Supervisor" § 1-101
"Value" § 1-101

8-406. SAME -- APPEAL HEARING.

(A) IN GENERAL.

THE PERSON WHO HAS APPEALED A NOTICE MAY:

(1) APPEAR IN PERSON OR BY AN AGENT; AND

(2) PRESENT ANY EVIDENCE AT OR PRIOR TO THE HEARING TO SUBSTANTIATE THE VALUE OR CLASSIFICATION CLAIMED FOR THE REAL PROPERTY.

(B) FAILURE TO APPEAR AT HEARING.

IF THE PERSON DOES NOT APPEAR AT THE HEARING, THE SUPERVISOR MAY DETERMINE THE VALUE OR CLASSIFICATION OF THE REAL PROPERTY TAKING INTO ACCOUNT THE AVAILABLE INFORMATION AND THE BEST JUDGMENT OF THE SUPERVISOR.