

REVISOR'S NOTE: This section is new language derived without substantive change from the third and fourth clauses of former Art. 81, § 29(d) and the appearance requirement of the second clause.

In the introductory language of subsection (a) of this section, the phrase "who has appealed a notice", which describes the person who appears for a hearing, is added for clarity.

In subsection (a)(1) of this section, the former reference to "the authority from which the notice emanates" is deleted as superfluous.

Also in subsection (a)(1) of this section, the former word "attorney" is deleted as included in the word "agent".

In subsection (a)(2) of this section, the reference that a person may present evidence "at or prior to" the hearing is added for clarity and in light of current practice.

Also in subsection (a)(2) of this section, the phrase "any evidence" is substituted for the former phrase "such proof and arguments", for clarity.

Also in subsection (a)(2) of this section, the specific reference to evidence "to substantiate the value or classification claimed for the real property" is substituted for the former, nonspecific reference to presenting evidence "as he may desire", for clarity.

In subsection (b) of this section, the defined term "supervisor" is substituted for the former reference to "the appropriate assessment authority", for clarity.

Also in subsection (b) of this section, the phrase "may determine the value or classification of the real property" is substituted for the former phrase "may make or increase the valuation or change the classification", for clarity and brevity..

Also in subsection (b) of this section, the former reference to the hearing being "ex parte" is deleted as superfluous.

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