

"Department" § 1-101 "Person" § 1-101
"Property tax" § 1-101 "Supervisor" § 1-101

8-410. SAME -- INTERROGATORIES.

WITH THE NOTICE REQUIRED BY § 8-408 OF THIS SUBTITLE, THE SUPERVISOR OR DEPARTMENT MAY SUBMIT INTERROGATORIES RELEVANT TO:

(1) THE VALUE, CLASSIFICATION, OR ASSESSMENT OF THE PERSONAL PROPERTY DESCRIBED IN THE NOTICE; OR

(2) ANY OTHER PROPERTY OWNED BY THE PERSON WHO IS SENT THE NOTICE.

REVISOR'S NOTE: This section is new language added to incorporate the provisions of former Art. 81, § 29(c), that relate to current practice for information requests for personal property.

Defined terms: "Assessment" § 1-101
"Department" § 1-101 "Person" § 1-101
"Property" § 1-101 "Supervisor" § 1-101
"Value" § 1-101

8-411. SAME -- APPEAL OF NOTICE.

A PERSON WHO RECEIVES A NOTICE UNDER § 8-408 OF THIS SUBTITLE MAY APPEAL THE VALUE OR CLASSIFICATION IF THAT PERSON REPLIES AS PROVIDED BY TITLE 14, SUBTITLE 5 OF THIS ARTICLE.

REVISOR'S NOTE: This section is new language added to incorporate the provisions of former Art. 81, § 29(d), as it relates to current practice regarding protest of the notice for personal property.

The words "may appeal" are substituted for the former words "may make answer", for clarity and to conform to the language used throughout this subtitle.

The reference to a person "who receives a notice under § 8-408 of this subtitle" is substituted for the former lengthy reference to a person "notified by the ... Department ... or the supervisors ... of a proposal to make, increase, change, ... or refuse to change an evaluation or classification", for brevity and accuracy.

Defined terms: "Department" § 1-101
"Person" § 1-101 "Supervisor" § 1-101
"Value" § 1-101

8-412. SAME -- APPEAL HEARING DATES.

(A) DATE AND TIME OF HEARINGS.