

A PERSON WHO HAS RECEIVED A NOTICE UNDER § 8-408 OF THIS SUBTITLE AND HAS APPEALED THE VALUE OR CLASSIFICATION UNDER § 8-411 OF THIS SUBTITLE SHALL BE NOTIFIED BY THE DEPARTMENT OR SUPERVISOR OF THE DATE AND TIME OF THE HEARING.

(B) ALTERNATE HEARING DATES.

IF A PERSON NOTIFIED UNDER SUBSECTION (A) OF THIS SECTION REQUESTS, THE SUPERVISOR OR DEPARTMENT SHALL OFFER ALTERNATE DATES AND TIMES FOR HEARINGS. TO THE EXTENT POSSIBLE, THESE DATES AND TIMES SHALL:

- AND
- (1) REFLECT A MUTUALLY CONVENIENT HEARING SCHEDULE;
 - (2) PROVIDE FOR SOME SATURDAY AND EVENING HEARINGS AS REQUIRED.

REVISOR'S NOTE: This section is new language added to incorporate the provisions of former Art. 81, § 29(d-1) that relate to protest hearing dates for personal property.

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

8-413. 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 PERSONAL PROPERTY.
- (B) FAILURE TO APPEAR AT HEARING.

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

REVISOR'S NOTE: This section is new language added to incorporate the provisions of former Art. 81, § 29(d) as that provision related to appearing and presenting evidence at a protest hearing for personal property.

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