"supervisor" are added to clarify who makes the determination under this subsection.

In subsection (a)(1) of this section, the word "owner" is substituted for the former word "taxpayer", for clarity.

Also in subsection (a)(1) of this section, the phrase "report accurately the value" is substituted for the former reference to "make a full disclosure of the actual cost or market value or other data", for brevity and to conform to the language used elsewhere in this section and subtitle.

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

8-419. CORRECTION OF ASSESSMENTS AFTER DATE OF FINALITY.

(A) POWERS OF APPROPRIATE OFFICIALS.

(1) IN THIS SUBSECTION, "APPROPRIATE 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 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) STATEMENT OF ORDER.

THE ORDER SHALL STATE CLEARLY THE REASONS FOR DECREASING OR ABATING THE ASSESSMENT.

REVISOR'S NOTE: This section is new language derived without substantive change from the second sentence of former Art. 81, § 67(a).