

SUBSECTION AND AS OTHERWISE PROVIDED BY § 14-503 OF THIS SUBTITLE, FOR PROPERTY ASSESSED BY A SUPERVISOR, ANY TAXPAYER, A COUNTY, A MUNICIPAL CORPORATION, OR THE ATTORNEY GENERAL, MAY SUBMIT A WRITTEN APPEAL TO THE SUPERVISOR AS TO A VALUE OR CLASSIFICATION IN A NOTICE OF ASSESSMENT ON OR BEFORE 45 DAYS FROM THE DATE OF THE NOTICE.

(2) IF ANY REAL PROPERTY IS TRANSFERRED AFTER JANUARY 1 AND BEFORE THE BEGINNING OF THE NEXT TAXABLE YEAR TO A NEW OWNER, THE NEW OWNER MAY SUBMIT A WRITTEN APPEAL AS TO A VALUE OR CLASSIFICATION ON OR BEFORE 60 DAYS AFTER THE DATE OF THE TRANSFER.

(B) HEARING REQUIRED.

IF THE REQUIREMENTS OF SUBSECTION (A) OF THIS SECTION ARE MET, THE SUPERVISOR OR THE SUPERVISOR'S DESIGNEE SHALL HOLD A HEARING AS PROVIDED UNDER § 14-510 OF THIS SUBTITLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 29(f-1) and the first sentence and the first clause of the second sentence of former Art. 81, § 255(a).

Subsection (b) of this section is revised to state expressly what formerly was only implied in the law -- i.e., that if the requirements regarding the appeal are met, the supervisor or the supervisor's designee must hold a hearing.

In subsection (a) of this section, the phrase "may submit a written appeal" is substituted for the former phrases "answer or protest ... made" and "to protest", for clarity.

In subsection (a)(1) of this section, the reference to property assessed "by a supervisor" is substituted for the former reference to property assessed "locally", for clarity.

Also in subsection (a)(1) of this section, the defined term "municipal corporation" is substituted for the former word "city", for clarity.

Also in subsection (a)(1) of this section, the reference to a "value or classification in a notice of assessment" is substituted for the former reference to "as to the assessment of any property or any unit of tax value, or as to the increase, reduction, or abatement of any assessment or as to the classification, for next year", for clarity and to conform with the assessment provisions in Title 8 of this article.

Also in subsection (a)(1) of this section, the former