

reference to the exception under "§ 29(f)", is deleted as obsolete since the former 30-day appeal period has been modified to be a 45-day appeal period. Former Art. 81, § 29 now appears as § 8-404(b) of this article.

Also in subsection (a)(1) of this section, the former reference to an appeal by "the State Department of Assessments and Taxation" is deleted as obsolete.

Also in subsection (a)(1) of this section, the former phrase "as to assessments was made, in the counties or Baltimore City with the supervisor of assessments", which modified within 45 days, is deleted as superfluous.

In subsection (a)(2) of this section, the reference to a property being transferred to a "new owner" is added for clarity. Similarly, the reference to a "new owner" who may submit an appeal is substituted for the former reference to a "transferee", for clarity.

Also in subsection (a)(2) of this section, the reference to "January 1" is substituted for the former reference to "the date of finality", for clarity.

Also in subsection (a)(2) of this section, the defined term "value" is substituted for the former reference to "the assessment on the property for that next ensuing taxable year", for brevity and clarity.

Defined terms: "Assess" § 1-101
 "Assessment" § 1-101 "County" § 1-101
 "Municipal corporation" § 1-101 "Property" § 1-101
 "Real property" § 1-101 "Supervisor" § 1-101
 "Taxable year" § 1-101 "Value" § 1-101

14-503. PETITION FOR REVIEW OF PROPERTY ASSESSED BY A SUPERVISOR.

(A) REAL PROPERTY.

THE OWNER OF REAL PROPERTY ASSESSED BY A SUPERVISOR MAY APPEAL THE VALUE OR CLASSIFICATION OF THE REAL PROPERTY BY SUBMITTING A PETITION FOR REVIEW TO THE SUPERVISOR ON OR BEFORE THE DATE OF FINALITY FOR THE NEXT TAXABLE YEAR.

(B) PERSONAL PROPERTY.

FOR PERSONAL PROPERTY ASSESSED BY A SUPERVISOR, THE OWNER WHO REPORTED COST OR MARKET INFORMATION FOR THE PROPERTY UNDER § 11-101 OR § 11-102 OF THIS ARTICLE TO THE SUPERVISOR BUT FAILED TO REPORT THE INFORMATION ACCURATELY MAY APPEAL THE VALUE OR CLASSIFICATION OF THE PERSONAL PROPERTY IN THE NOTICE OF ASSESSMENT BY SUBMITTING A PETITION FOR REVIEW TO THE SUPERVISOR