

11-101 or § 11-102 of this article to the supervisor" is substituted for the former reference to "if the taxpayer is required to report personal property in detail as to show the cost or market value", for clarity.

Also in the introductory language of subsection (b) of this section, the phrase "may appeal" is substituted for the former reference to "the answer or protest to the notice", for clarity.

Also in the introductory language of subsection (b) of this section, the reference to "the value or classification of the personal property" is substituted for the former reference "as to the assessment on that property", for clarity.

Defined terms: "Assess" § 1-101
 "Assessment" § 1-101 "Date of finality" § 1-101
 "Petition for review" § 14-501
 "Real property" § 1-101 "Supervisor" § 1-101
 "Taxable year" § 1-101 "Value" § 1-101

14-504. APPEALING NOTICE OF PERSONAL PROPERTY ASSESSMENT WHEN ASSESSMENT MADE BY DEPARTMENT.

(A) IN GENERAL.

FOR PERSONAL PROPERTY ASSESSED BY THE DEPARTMENT, ANY TAXPAYER, A COUNTY, A MUNICIPAL CORPORATION, OR THE ATTORNEY GENERAL MAY SUBMIT A WRITTEN APPEAL TO THE DEPARTMENT AS TO A VALUE OR CLASSIFICATION IN A NOTICE OF ASSESSMENT ON OR BEFORE 45 DAYS FROM THE DATE OF THE NOTICE.

(B) HEARING REQUIRED.

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

REVISOR'S NOTE: This section is new language added to fill in a gap in the former law by codifying the current practice for appealing a notice of assessment of personal property when the assessing is done by the Department. It is patterned after § 14-501 of this subtitle and implied by the language of former Art. 81, § 258, which provided for an appeal to the Tax Court from a final order of the Department.

Defined terms: "Assess" § 1-101
 "Assessment" § 1-101 "County" § 1-101
 "Department" § 1-101 "Municipal corporation" § 1-101
 "Value" § 1-101

14-505. PETITION FOR REVIEW OF PERSONAL PROPERTY ASSESSED BY