

BEFORE 30 DAYS FROM THE DATE OF THE NOTICE, ANY TAXPAYER, A COUNTY, A MUNICIPAL CORPORATION, THE ATTORNEY GENERAL, MAY APPEAL A VALUE OR CLASSIFICATION IN THE NOTICE OF ASSESSMENT UNDER § 8-407 OF THIS ARTICLE TO THE PROPERTY TAX ASSESSMENT APPEAL BOARD WHERE THE PROPERTY IS LOCATED.

(2) THE PROPERTY TAX ASSESSMENT APPEAL BOARD MAY WAIVE THE 30-DAY REQUIREMENT UNDER PARAGRAPH (1) OF THIS SECTION FOR A TAXPAYER ON GOOD CAUSE SHOWN BECAUSE OF THE PHYSICAL INABILITY OF THE TAXPAYER TO MEET THE 30-DAY REQUIREMENT.

(B) APPEALING ASSESSMENT MADE BY SUPERVISOR.

FOR PROPERTY ASSESSED BY A SUPERVISOR, ON OR BEFORE 30 DAYS FROM THE DATE OF DETERMINATION BY A SUPERVISOR, ON A PETITION FOR REVIEW BY A SUPERVISOR, THE OWNER MAY APPEAL THE VALUE OR CLASSIFICATION IN THE DETERMINATION TO THE PROPERTY TAX ASSESSMENT APPEAL BOARD WHERE THE PROPERTY IS LOCATED.

(C) APPEALING DETERMINATION OF PROPERTY TAX CREDIT OR RELIEF.

ON OR BEFORE 30 DAYS FROM THE DATE OF THE FINAL DETERMINATION, ANY TAXPAYER MAY APPEAL A FINAL DETERMINATION OF A PROPERTY TAX CREDIT OR RELIEF UNDER §§ 9-101, 9-102, AND 9-104 OF THIS ARTICLE, TO THE PROPERTY TAX ASSESSMENT APPEAL BOARD WHERE THE PROPERTY IS LOCATED.

(D) APPEALING VALUE OF AGRICULTURAL LAND EASEMENT.

THE LANDOWNER OR THE MARYLAND AGRICULTURAL LAND PRESERVATION FOUNDATION MAY APPEAL THE VALUE OF AN EASEMENT DETERMINED UNDER § 2-511 OF THE AGRICULTURE ARTICLE TO THE PROPERTY TAX ASSESSMENT APPEAL BOARD WHERE THE PROPERTY IS LOCATED.

(E) HEARING REQUIRED.

IF THE REQUIREMENTS OF SUBSECTIONS (A), (B), (C), OR (D) OF THIS SECTION ARE MET, THE PROPERTY TAX ASSESSMENT APPEAL BOARD SHALL HOLD A HEARING, AS PROVIDED UNDER § 14-510(B) OF THIS SUBTITLE.

REVISOR'S NOTE: Subsection (a) of this section is new language derived without substantive change from former Art. 81, § 255(b).

Subsection (b) of this section is new language added to clarify the current appeal process for a petition for review of property assessed by a supervisor.

Subsection (c) of this section is new language derived without substantive change from former Art. 81, § 12F-4(a).

Subsection (d) of this section is new language that