

repeats the provisions of the first sentence of present AG § 2-511(4).

Subsection (e) of this section is revised to state expressly that which formerly only was implied in the law -- i.e., that if the appeal requirements are met, the appropriate property tax assessment appeal board shall hold a hearing.

In subsection (a)(1) of this section, the phrase "where the property is located" is added to clarify where the appeal is made.

Also 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 phrase "may appeal" is substituted for the former phrase "may demand a further hearing", for clarity.

Also in subsection (a)(1) of this section, the reference to a "value or classification in the notice of assessment" is substituted for the former reference "as to the assessment of any property or any unit of tax value, or as to the increase, reduction or abatement of, or refusal to increase, reduce or abate, any such assessment, or as to the classification thereof, made by the supervisor of assessments for the next ensuing year", for brevity and to conform with the assessment provisions in Title 8 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 on behalf of the State" is deleted as obsolete.

In subsection (c) of this section, the former phrase "in the county or Baltimore City" is deleted as unnecessary in light of the reference to the Board "where the property is located".

Also in subsection (c) of this section, the phrase "affected by the determination", which modified the word "property", is deleted as superfluous.

As to provisions relating to the jurisdiction of property tax assessment appeal boards, see § 3-107 of this article.