

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

14-510. PROCEDURES FOR HEARING BEFORE SUPERVISOR OR PROPERTY TAX ASSESSMENT APPEAL BOARD.

(A) "HEARING" DEFINED.

IN THIS SECTION, "HEARING" MEANS A HEARING HELD ON AN APPEAL UNDER § 14-502, § 14-503, § 14-504, § 14-505, OR § 14-509 OF THIS SUBTITLE.

(B) HEARINGS INFORMAL.

A HEARING IS INFORMAL AND ANY PARTY IN INTEREST MAY SUBMIT TO THE SUPERVISOR OR THE PROPERTY TAX ASSESSMENT APPEAL BOARD ANY INFORMATION THAT BEARS ON THE APPEAL WITHOUT REGARD TO THE TECHNICAL RULES OF EVIDENCE.

(C) UNDER § 14-507 LEGAL EFFECT OF SENDING NOTICE.

IF A PERSON SUBMITS A REQUEST THAT MEETS THE REQUIREMENTS OF § 14-507 OF THIS SUBTITLE, THE SUPERVISOR'S OR THE BOARD'S ACTION OR REFUSAL TO ACT DOES NOT OPERATE AGAINST THE PERSON UNTIL A STATEMENT OF THE ORDER IN THE ACTION OR REFUSAL TO ACT IS MAILED TO THE ADDRESS SPECIFIED BY THE PERSON.

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

This section is revised to apply to § 14-504, which relates to personal property assessed by a supervisor, and § 14-505, which relates to personal property assessed by the Department, for clarity. Therefore, in subsection (a) of this section, the reference to §§ 14-504 and 14-505 is added.

Subsection (a) of this section is rephrased as a definition of "hearing", for clarity and brevity.

In subsection (b) of this section, the reference to submitting to "the supervisor or the property tax assessment appeal board" is added for clarity.

Also in subsection (b) of this section, the reference that "[a] hearing is informal" is substituted for the former reference to "no formal proceedings shall be required", for clarity.

Also in subsection (b) of this section, the former word "data" is deleted as included in the word