

(III) IF THE APPELLANT IS THE DEPARTMENT, ON OR BEFORE 30 DAYS FROM THE DATE THE BOARD SENDS WRITTEN NOTICE OF ITS DETERMINATION, BY MAIL OR OTHERWISE, TO THE DEPARTMENT.

(3) UNLESS A TAXPAYER PREVIOUSLY APPEALED AS REQUIRED BY § 14-502 OR § 14-503 OF THIS SUBTITLE TO A PROPERTY TAX ASSESSMENT APPEAL BOARD, THE TAXPAYER MAY NOT APPEAL TO THE MARYLAND TAX COURT UNDER THIS SUBSECTION.

(4) AN APPEAL UNDER THIS SUBSECTION SHALL STATE:

(I) THAT THE VALUE OR CLASSIFICATION IS ERRONEOUS BECAUSE OF OVERVALUATION OR UNDERVALUATION;

(II) THAT THE ASSESSMENT IS UNEQUAL BECAUSE IT IS MADE AT A HIGHER PROPORTION OF VALUE THAN OTHER PROPERTY OF THE SAME CLASS; OR

(III) ANY OTHER ERRORS THAT MAY EXIST FOR WHICH AN APPEAL IS ALLOWED AND BECAUSE OF WHICH THE PETITIONER CLAIMS TO BE INJURED.

(5) THE MARYLAND TAX COURT SHALL HEAR AND DETERMINE ALL APPEALS UNDER THIS SUBSECTION ON OR BEFORE 60 DAYS FROM THE DATE THE APPEAL IS ENTERED.

REVISOR'S NOTE: Subsection (a) of this section is new language derived without substantive change from former Art. 81, § 258.

Subsection (b) of this section is new language that repeats the provisions of present Art. 81, § 259(c).

Subsection (c) of this section is new language derived without substantive change from former Art. 81, § 214C.

Subsection (d) of this section is new language that repeats the provisions of the second sentence and the first clause of the first sentence of present Art. 81, § 217.

Subsection (e) of this section is new language derived without substantive change from former Art. 81, § 12F-4(b), except the last clause.

Subsection (f) of this section is new language derived without substantive change from former Art. 81, § 256.

In the introductory language of subsections (a) and (c) of this section and in subsection (f)(1) of this section, the defined term "municipal corporation" is substituted for the former term "city", for clarity.