

(a) (1) Except as provided in paragraph (2) of this subsection and as otherwise provided by § 14-503 of this subtitle, for property assessed by a supervisor, any taxpayer, a county, a municipal corporation, or the Attorney General[, ] may submit a written appeal to the supervisor as to a value or classification in a notice of assessment on or before 45 days from the date of the notice.

14-507.

(b) The Department, SUPERVISOR, OR PROPERTY TAX ASSESSMENT APPEAL BOARD shall deliver or mail, postage prepaid, the notices and orders requested under subsection (a) of this section to the address specified by the party in interest.

14-509.

(a) (1) For property assessed by a supervisor, on or before 30 days from the date of the notice, any taxpayer, a county, a municipal corporation, OR 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] SUBSECTION for a taxpayer on good cause shown because of the physical inability of the taxpayer to meet the 30-day requirement.

14-510.

(b) A hearing is informal and any party in interest may submit to the DEPARTMENT, supervisor, or the property tax assessment appeal board any information that bears on the appeal without regard to the technical rules of evidence.

14-512.

(f) (2) The appeal shall be made:

(i) on or before 30 days after the determination under § 14-509(a) or (b) of this subtitle;

(ii) on or before 30 days from the date of mailing a notice of the determination to the address [specified] REQUESTED under § 14-507[(c)] of this subtitle[, if a request is made under § 14-507(c) of this subtitle]; or

(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.

14-513.