

CHAPTER 559

(House Bill 1284)

AN ACT concerning

Maryland Tax Court - Examiners' Reports

FOR the purpose of requiring that certain information be submitted to the Maryland Tax Court by examiners in a certain form; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 229A  
Annotated Code of Maryland  
(1980 Replacement Volume and 1986 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

229A.

(a) The Maryland Tax Court [may establish by rule, in accordance with this section, a procedure for appeals on questions of valuation in real property assessments. The Court] may:

(1) [appoint an examiner to hear the appeals, and the Court may] APPOINT EXAMINERS TO HEAR APPEALS ON THE VALUATION OF REAL PROPERTY; AND

(2) [arrange] ARRANGE for [the examiner to sit at the times and places appropriate to promote his accessibility, within the several counties or Baltimore City, wherein the appeals may arise.

(b) If the Maryland Tax Court establishes a procedure as provided in subsection (a), and if there is an appeal to the Maryland Tax Court from an assessment on real estate, the Court may assign the case to the examiner for hearing, as provided in subsection (a)] EXAMINERS TO HEAR APPEALS IN THE COUNTIES IN WHICH THEY ARISE AT TIMES AND PLACES THAT PROMOTE ACCESSIBILITY TO THE EXAMINERS BY THE PARTIES TO THE APPEAL.