

Annotated Code of Maryland  
(1986 Volume and 1987 Supplement)

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

Article - Tax - Property

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 subsection for a taxpayer on good cause shown because of the physical inability of the taxpayer to meet the 30-day requirement.

(b) For property assessed by a supervisor, on or before 30 days from the date of determination by a supervisor, on a petition for review by a supervisor, the owner may appeal the value or classification in the determination to the property tax assessment appeal board where the property is located.

(c) On or before 30 days from the date of the final determination, any taxpayer may appeal a final determination of a property tax credit or relief under §§ 9-101, 9-102, and 9-104 of this article, to the property tax assessment appeal board where the property is located.

(d) The landowner or the Maryland Agricultural Land Preservation Foundation may appeal the value of an easement determined under § 2-511 of the Agriculture Article to the property tax assessment appeal board where the property is located.

(e) (1) ON OR BEFORE 30 DAYS FROM THE DATE OF A SUPERVISOR'S DENIAL OF A HEARING BASED ON FAILURE TO MEET THE 45-DAY REQUIREMENT UNDER § 14-502(A)(1) OF THIS SUBTITLE, THE TAXPAYER MAY APPEAL THE DENIAL TO THE PROPERTY TAX ASSESSMENT APPEAL BOARD WHERE THE PROPERTY IS LOCATED.

(2) ON AN APPEAL UNDER PARAGRAPH (1) OF THIS SUBSECTION, THE PROPERTY TAX ASSESSMENT APPEAL BOARD MAY WAIVE THE 45-DAY REQUIREMENT UNDER § 14-502(A)(1) OF THIS SUBTITLE FOR A TAXPAYER ON GOOD CAUSE SHOWN BECAUSE OF THE PHYSICAL INABILITY OF THE TAXPAYER TO MEET THE 45-DAY REQUIREMENT.