

REVISOR'S NOTE: This section is new language derived without substantive change from the second clause of former Art. 81, § 408(b)(2), the fourth sentence of § 312(p)(1), the second sentence of § 340, the second sentence of § 391, and the second sentence of § 436.

It is revised to apply to any security for tax, for clarity.

Defined terms: "Person" § 1-101  
"Tax collector" § 13-101

13-828. HEARING AND DETERMINATION.

(A) HEARING.

IF, WITHIN 5 DAYS AFTER THE DATE ON WHICH THE NOTICE TO POST SECURITY IS MAILED TO A PERSON, THE PERSON SUBMITS TO THE TAX COLLECTOR A WRITTEN REQUEST FOR A HEARING, THE TAX COLLECTOR SHALL:

(1) HOLD THE HEARING; AND

(2) AT THE HEARING, MAKE A FINAL DETERMINATION OF THE NECESSITY FOR, PROPRIETY OF, AND AMOUNT OF THE SECURITY.

(B) DETERMINATION.

THE TAX COLLECTOR SHALL MAIL THE PERSON A NOTICE OF THE FINAL DETERMINATION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 408(b)(3)(iv) and the first sentence and the first clause of the second sentence of (4), the sixth and seventh sentences, the second clause of the fifth sentence, and the first clause of the eighth sentence of § 312(p)(1), the second clause of the third sentence and the first clause of the fourth sentence of § 340, the second clause of the third sentence and the first clause of the fourth sentence of § 391, and the second clause of the third sentence and the first clause of the fourth sentence of § 436.

This section is revised to apply to any security for tax, for clarity.

The Tax - General Article Review Committee notes, for consideration of the General Assembly, that only 5 days are allowed to submit a written request for a hearing. The General Assembly may wish to allow more time for a hearing request.

Defined terms: "Person" § 1-101  
"Tax collector" § 13-101