

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.

(f) If the requirements of subsections (a), (b), (c), (d), or (e) of this section are met, the property tax assessment appeal board shall hold a hearing, as provided under § 14-510(b) of this subtitle.

(G) FOR ANY APPEAL UNDER THIS SECTION IN WHICH THE VALUE OF PROPERTY IS AT ISSUE, AT LEAST 10 DAYS BEFORE A HEARING ON THE APPEAL, THE DEPARTMENT AND THE TAXPAYER SHALL EXCHANGE ANY WRITTEN APPRAISALS TO BE USED FOR THE PURPOSE OF PLACING A VALUE ON THE PROPERTY.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1989 and shall apply to appeals filed with ~~the Maryland Tax Court~~ a property tax assessment appeal board on or after July 1, 1989.

Approved May 19, 1989.