

8-204.

(a) Personal property subject to assessment shall be assessed annually.

(b) The assessment of personal property for the date of finality is based on:

(1) information required to be included in the report to be filed under § 11-101 of this article by April 15 following the date of finality; or

(2) if a report is not filed or is incomplete, any available information that the Department [or supervisor] has.

8-415.

The owner of property may submit a petition for review:

(1) for real property, as provided by § 14-503(a) of this article; and

(2) for personal property, as provided by [§§ 14-503(b) and] § 14-505 of this article.

8-418.

(a) After any personal property that is subject to assessment by § 8-417(d) of this subtitle as escaped property is assessed, the Department [or the supervisor] shall determine if:

(1) the owner failed to report accurately the cost or other information as to the escaped property; and

(2) the failure to report accurately caused the escaped property to be assessed at less than its value.

8-419.

(a) (1) In this subsection, "appropriate official" means:

(i) except as otherwise provided in this paragraph, the DEPARTMENT OR supervisor and the county OR MUNICIPAL CORPORATION treasurer;

(ii) in Baltimore City, the DEPARTMENT OR supervisor and the city solicitor;

(iii) in Montgomery County, the DEPARTMENT OR supervisor and the director of finance; and

(iv) for municipal corporations in Caroline County, the DEPARTMENT OR supervisor and the appropriate town board.

(2) Notwithstanding failure to file a protest of an assessment and after the date of finality for an assessment, the appropriate official may issue an order decreasing or abating an assessment:

(i) to correct an erroneous assessment;

(ii) to correct an improper assessment; and