

(1) ISSUE A CORRECTED ASSESSMENT NOTICE; OR

(2) NOTIFY THE PERSON THAT THE ORIGINAL ASSESSMENT NOTICE WILL NOT BE ADJUSTED.

(D) A PERSON WHO RECEIVES A NOTICE UNDER SUBSECTION (C) OF THIS SECTION MAY APPEAL THE CHANGE IN VALUE OR CLASSIFICATION RELATED TO THE CORRECTED INFORMATION OR THE DENIAL NOTICE AS PROVIDED IN § 14-504 OF THIS ARTICLE.

[14-505.

(a) For personal property assessed by the Department, the owner who reported cost or market information for the personal property to the Department but failed to report the information accurately may appeal the value or classification of the personal property set forth in the notice of assessment by submitting a petition for review to the Department if:

(1) the owner claims that the personal property is valued at a higher value than if the information had been reported accurately; and

(2) the appeal is made within 3 years of the date of the notice of assessment.

(b) If the requirements of subsection (a) of this section are met, the Department shall hold a hearing as provided under § 14-510 of this subtitle.]

14-510.

(a) In this section, "hearing" means a hearing held on an appeal under § 14-502, § 14-503, § 14-504, [§ 14-505,] or § 14-509 of this subtitle.

14-512.

(a) Any taxpayer, the governing body of a county, a municipal corporation, or the Attorney General may appeal a final action by the Department on an appeal under § 14-504 [or § 14-505] of this subtitle to the Maryland Tax Court. The appeal shall be made on or before 30 days from:

(1) the date of the final action of the Department; or

(2) the earlier of the date of delivery or mailing of the notice of the final action to the address specified under § 14-507 of this subtitle, if a request is made under § 14-507 of this subtitle.

14-611.

[On] SUBJECT TO § 14-919 OF THIS TITLE, ON the final determination of an appeal under Subtitle 5 of this title, any money paid by a taxpayer that exceeds the amount properly chargeable under the determination shall be refunded at the same rate of interest that the taxes would have borne if the taxes were determined to have been overdue.