

8-406.

(a) The person who has appealed a notice may:

(1) appear in person or by an agent; and

(2) present any evidence at or prior to the hearing [to substantiate the value or classification claimed for] CONCERNING the real property.

8-417.

(d) If personal property is assessed at less than its value as a result of the owner inaccurately reporting the [value of] COST OR OTHER INFORMATION AS TO the property, the underassessed part of the property shall be treated as escaped property.

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 [value of] 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 supervisor and the county treasurer;

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

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

(iv) for municipal corporations in Caroline County, the 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

(iii) to prevent injustice.