

(I) DURING THE REVIEW OF A COMPLAINT BY THE COMMISSIONER OR A DESIGNEE OF THE COMMISSIONER; AND

(II) IN ANY HEARING HELD IN ACCORDANCE WITH TITLE 10, SUBTITLE 2 OF THE STATE GOVERNMENT ARTICLE TO CONTEST A FINAL DECISION OF THE COMMISSIONER MADE AND ISSUED UNDER THIS SUBTITLE.

(2) As part of the review of a complaint, the Commissioner or a designee of the Commissioner may consider all of the facts of the case and any other evidence that the Commissioner or designee of the Commissioner considers appropriate.

~~[(i)]~~ ~~(\*)~~ ~~(+)~~ The Commissioner shall:

~~[(1)]~~ ~~(\*)~~ make and issue in writing a final decision on all complaints filed with the Commissioner under this subtitle that are within the Commissioner's jurisdiction; and

~~[(2)]~~ ~~(\*)~~ provide notice in writing to all parties to a complaint of the opportunity and time period for requesting a hearing to be held in accordance with Title 10, Subtitle 2 of the State Government Article to contest a final decision of the Commissioner made and issued under this subtitle.

~~(2) THE PROVISIONS OF SUBSECTION (J) OF THIS SECTION SHALL APPLY IN A HEARING REQUESTED IN ACCORDANCE WITH PARAGRAPH (1) OF THIS SUBSECTION.~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~January 1, 2005~~ July 1, 2004.

Approved May 11, 2004.

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**CHAPTER 416**  
**(House Bill 1376)**

AN ACT concerning

**Howard County - Property Tax - Planned Development Land**

**Ho. Co. 20-04**

FOR the purpose of providing that certain provisions of law providing for the assessment of certain planned development land do not apply to Howard County for county property tax purposes; providing that a planned development land assessment is available to qualified land in Howard County for a certain period of time under certain circumstances; providing for a delayed effective date; providing for the application of this Act; and generally relating to the assessment of planned development land.

BY repealing and reenacting, without amendments,  
Article - Tax - Property