

REGULATIONS
OF
STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

On and after the 1st day of January, 1960, all regulations of the State Tax Commission, as set forth in the Twenty-Second Biennial Report of that Commission to the Governor and the General Assembly of Maryland, dated January, 1959, shall be considered repealed and of no further force and effect.

The following Regulations are hereby adopted as the Regulations of this Department, effective January 1, 1960:

REGULATION NO. 1

On or after October 1, 1941, the owner of a term for years, or other particular, limited or defeasible estate, in real or personal property, but not the owner of a lease for less than fifteen years containing no stipulation on the part of the lessee to pay the taxes on the rented property, shall be treated as the owner of such property for purposes of ordinary taxation.

REGULATION NO. 2

(a) Notice of tentative assessment shall be mailed to the taxpayer in every case where the Department makes an assessment or deficiency assessment. In the case of assessments of the operating property, except land, of railroads and other public utilities and contract carriers, which involve an allocation of the aggregate assessment to more than one County or Baltimore City, notice of tentative allocation of the assessment shall be mailed to the taxpayer along with the notice of tentative assessment.

(b) No protests shall be entertained by the Department unless made in writing within twenty days from the mailing of the notice of tentative assessment. The Department reserves the right, however, to correct clerical errors appearing upon the face of the record, within thirty (30) days from the date when a notice has become final.

(c) Notice of final assessment shall be mailed to the taxpayer in every case where a protest against an assessment or deficiency assessment is entertained by the Department, calling attention to the taxpayer's right to appeal to the Maryland Tax Court within thirty days from the mailing of the notice of final assessment.

REGULATION NO. 3

Informal hearing with respect to assessments may be obtained in the following manner:

(a) As to assessments made by Supervisors of Assessments under Section 13(a), Article 81, Annotated Code of Maryland (1957 Ed.), as amended by Chapter 757, Acts of 1959, an informal hearing may be had before any Supervisor of Assessments in the manner set forth in Section 29, Article 81, 1957 Code.

(b) An informal hearing may be had with the Director of this De-