

COMMERCIAL OR INDUSTRIAL ZONING CLASSIFICATION THROUGH COMPREHENSIVE REZONING NOT INITIATED OR REQUESTED BY THE HOMEOWNER OR ANYONE HAVING AN INTEREST IN THE PROPERTY.

8-227.

(A) (1) FOR PROPERTY TO BE ASSESSED AS REZONED REAL PROPERTY UNDER THIS SECTION AND §§ 8-226 AND 8-228 OF THIS SUBTITLE:

(I) THE HOMEOWNER SHALL APPLY TO THE SUPERVISOR ON OR BEFORE APRIL 1 OF THE TAXABLE YEAR PRECEDING THE TAXABLE YEAR FOR WHICH THE USE ASSESSMENT IS SOUGHT; AND

(II) THE APPLICATION SHALL ESTABLISH TO THE SATISFACTION OF THE DEPARTMENT THAT THE PROPERTY IS REZONED REAL PROPERTY.

(2) FOR GOOD CAUSE THE DEPARTMENT MAY ACCEPT AN APPLICATION AFTER APRIL 1 BUT ON OR BEFORE MAY 1 OF THE TAXABLE YEAR PRECEDING THE TAXABLE YEAR FOR WHICH THE USE ASSESSMENT IS SOUGHT.

(3) THE COUNTY SHALL ASSIST IN THE VERIFICATION OF THE INITIATION OF ZONING CHANGES THAT OCCURRED PRIOR TO JULY 1, 1990.

(B) (1) REZONED REAL PROPERTY SHALL BE ASSESSED BASED UPON ITS RESIDENTIAL USE AND NOT UPON A USE ALLOWED UNDER A COMMERCIAL OR INDUSTRIAL ZONING CLASSIFICATION.

(2) REZONED REAL PROPERTY SHALL BE TREATED AS RESIDENTIAL REAL PROPERTY FOR PROPERTY ASSESSMENT PURPOSES, INCLUDING THE GRANT OF PROPERTY TAX CREDITS OR OTHER BENEFITS PROVIDED UNDER THIS ARTICLE OR LOCAL LAW.

(C) THE DEPARTMENT SHALL ADOPT REGULATIONS TO CARRY OUT THE RESIDENTIAL USE ASSESSMENT PROVIDED UNDER THIS SECTION AND §§ 8-226 AND 8-228 OF THIS SUBTITLE.

(D) THE DEPARTMENT SHALL GIVE NOTICE TO HOMEOWNERS OF PROPERTIES THAT HAVE BEEN REZONED TO A COMMERCIAL OR INDUSTRIAL CLASSIFICATION OF THE POSSIBLE RESIDENTIAL USE ASSESSMENT PROVIDED UNDER THIS SECTION AND §§ 8-226 AND 8-228 OF THIS SUBTITLE. THE NOTICE SHALL INCLUDE ANY INFORMATION NEEDED TO CONVEY:

- (1) ELIGIBILITY REQUIREMENTS;
- (2) FILING DEADLINES;
- (3) APPLICABLE LIMITATIONS; AND
- (4) CONTACT INFORMATION FOR APPLICATION FORMS.