

action at law is required to be served, by the sheriff, or (2) by leaving a copy of such summons at such person's last place of abode, or (3) by placing a copy of the notice in the United States mail postage prepaid, addressed to such person at his ordinary post-office address for the receipt of mail, in a sealed envelope with the return address of the State Department of Assessments and Taxation, supervisors of assessments or department of assessments of Baltimore City, as the case may be, on the outside, provided that if such person resides or does business in Baltimore City, it shall be sufficient if said envelope be addressed to the residence or place of business of such person as it appears in the then latest edition of the Baltimore City directory or telephone directory, and provided also that a record of the date of mailing and manner of addressing said envelope shall be contemporaneously made and carefully preserved among the records of the appropriate authority, or (4) if the property to be valued or classified be real estate situated in Baltimore City having a street number, and the name of the owner is unknown or does not appear in such directory, then by addressing and mailing an envelope containing a copy of such notice in the manner prescribed in subdivision (3) of this paragraph to such street number a record being similarly kept of the date and manner of such posting, or (5) if the property to be valued or classified be real estate or tangible personal property and the owner thereof is unknown or a nonresident or cannot be found or served in any manner hereinabove authorized, then by serving such notice upon the person, if any, in actual custody and possession thereof or if no person be found in actual possession or custody thereof, then by posting the same conspicuously upon such real estate or tangible personal property; provided that if the mail address of such person be known, even though he be a nonresident, it shall be the duty of such taxing authority (though not a condition precedent to the validity of the valuation), to mail a copy of the notice to such address.

*(g) Final Notice.*—Whenever an answer or protest is filed by any person as a result of the notice called for in sub-section (a) of this section, or whenever a request for a change in an existing valuation is denied by a supervisor of assessments for the county or the department of assessments of Baltimore City, it shall be the duty of the appropriate authority to notify the person protesting or requesting a change in such valuation, by a written or printed notice, as to the final valuation so fixed by the supervisor of assessments for the county or the department of assessments of Baltimore City; and such final notice shall contain a statement advising said person of his rights of appeal to the next higher assessing authority within thirty (30) days from the date of said notice. AND THE NAME AND ADDRESS OF SAID NEXT HIGHER ASSESSING AUTHORITY.

SEC. 2. *And be it further enacted,* That this bill shall take effect on June 1, 1960.

Approved March 23, 1960.