

Approved May 4, 1976.

CHAPTER 492

(House Bill 1341)

AN ACT concerning

Assessments - Notice

FOR the purpose of amending the provision dealing with notification of a change in the valuation or classification of real property by requiring the appropriate assessments office to serve the notice at an earlier date, and increasing the amount of time in which a property owner may respond to such notice in certain cases.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 29(b) and (f)
Annotated Code of Maryland
(1975 Replacement Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Sections 29(b) and (f) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) be and they are hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

29.

(b) Service. —Such notice shall be served on such person at least [twenty] 30 days before the date of finality or the day of hearing appointed therein, in the following manner, that is to say, either (1) by personal service in the manner in which original process in an 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