

423.

(a) All persons, firms, or corporations, before erecting or constructing any new building or buildings, or any addition or alteration to any existing building which is or will be subject to assessment by the county commissioners of Carroll County, the total expense of said construction or alteration being one thousand dollars (\$1,000) or more, shall be required to notify the Supervisor of Assessments of Carroll County, in writing, of the intention to erect, construct or alter such building or buildings, and shall state the location of the building or buildings and the approximate amount of money to be expended on the said erection, construction or alteration.

(b) Upon the receipt of said notice, the Supervisor of Assessments of Carroll County shall acknowledge the receipt of the same in writing, on such form or forms as may be suitable therefor. No fee shall be charged therefor.

(c) Whenever any person, firm or corporation fails to comply with the provisions of subsection (a), there shall be assessed against him, by the Supervisor of Assessments of Carroll County, a penalty of ten percent (10%) of the tax due, plus interest at the rate of one-half of one percent ( $1/2$  of 1%) per month or fraction of a month from the time said notice in writing was to be filed until such time as it is actually filed. Provided, however, that if the failure to file said notice in writing with the Supervisor of Assessments of Carroll County is due to an attempt to defraud, then the penalties shall be, in lieu of the penalty more specifically provided in the preceding sentence of this subsection, one hundred percent (100%) of the tax due, plus interest at the rate of one percent (1%) per month or fraction of a month from the time the notice in writing was to be filed until such time as it is actually filed. The Supervisor of Assessments is to decide whether, in fact, there was an attempt to defraud, with either the county or the taxpayer having the right of appeal, within thirty (30) days, to the circuit court for Carroll County in the event of an adverse decision.]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1976.

Approved May 17, 1976.