

Article 81 - Revenue and Taxes

29.

(a) Before (1) any existing valuation of property for tax purposes shall be increased, or (2) any classification of any property changed, or (3) any new valuation of property made against any person; or (4) whenever any person applies for a change in an existing valuation or classification and there is a change or refusal to change an existing valuation or classification, or (5) whenever a valuation or classification for a given year, or part thereof, has been appealed, but not finally determined, and the same valuation or classification is made for a subsequent year, on property locally assessed, either by the State Department of Assessments and Taxation (acting within its original jurisdiction), the supervisors of assessments for the county or department of assessments of Baltimore City, it shall be the duty of the appropriate authority to notify the person against whom it is proposed to make, increase, change or refuse to change such valuation or classification by a written or printed notice, appointing a day for such person to make answer thereto or present such proof as he may desire in the premises. Failure to send a notice of assessment in the class of cases set forth in clause (5) of this subsection shall not void any assessment for a subsequent year but the provisions of § 214A of this article shall be applicable. The notice required by this subsection shall include a statement of the amount of the previous assessment of real property sought to be changed.

~~(H) FAILURE TO SEND A NOTICE OF ASSESSMENT CHANGE WHICH INCREASES THE ASSESSED VALUATION OF ANY PROPERTY WITHIN THE CLASS OF CASES SET FORTH IN CLAUSES (1) THROUGH (4) OF SUBSECTION (A) SHALL VOID THE INCREASE FOR THAT TAXABLE YEAR. ANY PERSON RECEIVING A NOTICE OF AN INCREASED ASSESSMENT WHEN SUCH NOTICE WAS NOT SENT AT LEAST 30 DAYS BEFORE THE DATE OF FINALITY, SHALL BE ALLOWED TO ANSWER THE NOTICE IN ACCORDANCE WITH SUBSECTION (D) WITHIN 30 DAYS FROM THE DATE THE NOTICE WAS SENT. FURTHER, THE FAILURE TO SEND THE NOTICE AT LEAST 30 DAYS BEFORE THE DATE OF FINALITY SHALL NOT RESULT IN ANY LOSS OF APPEAL RIGHTS THAT WOULD HAVE BEEN AFFORDED THE TAXPAYER HAD THE NOTICE BEEN SENT AT THE REQUIRED TIME.~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a yea and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved May 29, 1978.

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