

AN ACT concerning

Assessments - Notices

FOR the purpose of deleting a provision that specifies certain alternative dates by which certain notices of assessments are required to be served; establishing a certain period of time within which a person notified of certain changes in his assessment evaluation or classification may answer in writing the notice; and correcting certain obsolete references.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
 Section 29 (a), (k), (d), and (g)
 Annotated Code of Maryland
 (1975 Replacement Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

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)[,] OR 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.

(b) Such notice shall be served on such person [at least 30 days_] before the date of finality [or the day of hearing appointed therein, in the following manner, that