

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.] AND THE AMOUNT OF THE PREVIOUS FULL CASH VALUE UPON WHICH THAT ASSESSMENT WAS BASED, THE AMOUNT OF THE NEW FULL CASH VALUE AS A RESULT OF THE LAST PHYSICAL INSPECTION, THE AMOUNT OF THE NEW FULL CASH VALUE THAT WILL BE THE BASIS FOR THE ASSESSMENT IN THE FIRST, SECOND, AND THIRD YEARS OF THE 3-YEAR CYCLE, AND THE ASSESSMENT FOR PURPOSES OF TAXATION IN THE NEXT TAXABLE YEAR. IN ADDITION, THE NOTICE SHALL INDICATE THE AMOUNT OF THE PROJECTED ASSESSMENT FOR THE NEXT 2 YEARS BASED ON THE CURRENT GROWTH FACTOR AND THE FULL CASH VALUES FOR THOSE YEARS ALONG WITH A STATEMENT CLEARLY INDICATING THAT THE ASSESSMENT FOR THOSE YEARS SHALL BE EQUAL TO OR LESS THAN THE AMOUNT SHOWN ON THE NOTICE. THE NOTICE SHALL ALSO INCLUDE A STATEMENT INDICATING THAT THE TOTAL AMOUNT OF THE NEW CASH VALUE IS THE VALUATION FOR PURPOSES OF APPEAL. THE NOTICE SHALL BE PROVIDED ON OR BEFORE JANUARY 1 OF THE YEAR FOLLOWING THE YEAR OF THE PHYSICAL INSPECTION. A NOTICE IS NOT REQUIRED UNLESS THE FULL CASH VALUE OF THE PROPERTY IS CHANGED, HOWEVER, THE GROWTH FACTOR SHALL BE ADVERTISED IN ACCORDANCE WITH SECTION 232C OF THIS ARTICLE.

232.

The jurisdiction, supervision, powers and duties of the Department herein created, and the Director thereof, shall extend under this article:

(8) (a) To maintain and enforce a continuing method of assessment review, so that all assessable real property in every county and Baltimore City shall be reviewed at least once [each year] IN EACH 3-YEAR CYCLE. Property shall be reviewed, in the discretion of the Director of the Department, by the use of property description cards, property location maps, land classification maps, unit value maps, land use maps, zoning maps, records of new construction, sales records, building cost data, private appraisals, or periodic surveys of assessment ratios or by the use of any other materials or information [considered by] THAT the Director or the Department CONSIDERS to be reliable aids in determining property value. In conducting this review, it [shall] IS not [be] necessary that properties be reviewed individually and separately[; for]. FOR the purpose of conducting this review, properties may be grouped into areas, grouped according to character or use, or grouped in any other manner which the Director or the Department considers to be necessary or helpful to the efficient conduct of [said] THIS review. [The] AT ANY TIME, THE Director and the Department [shall have the power, at any time, to] MAY order and enforce a review of any properties, if [such] THE properties have not been reviewed