

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 Baltimore City, [it shall be the duty of] the appropriate authority [to] SHALL notify the person against whom it is proposed to make, increase, change or refuse to change [such] THE valuation or classification by a written or printed notice, appointing a day for [such] THE 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.] ~~AS USED IN THIS SUBSECTION, THE TERM "VALUATION" MEANS THE FULL CASH VALUE AS DETERMINED BY SECTION 14(B)(1) OF THIS ARTICLE. A NOTICE IS NOT REQUIRED DURING ANY 3-YEAR ASSESSMENT CYCLE WHEN THE CONTROLLING INFLATION FACTOR IS CHANGED IN ACCORDANCE WITH SECTION 14(B)(2) OF THIS ARTICLE, BUT THE INFLATION 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.

(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