

Real Property Assessments - Answers to Notices

FOR the purpose of changing the time period in which an answer to an assessment notice may be made under certain circumstances; and generally relating to answers to notices of assessment of real property.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 29(f)
Annotated Code of Maryland
(1980 Replacement Volume)

BY repealing

Article 81 - Revenue and Taxes
Section 29(h)
Annotated Code of Maryland
(1980 Replacement Volume)

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

(f) If any property shall be transferred at such time as to prevent the necessary notice period from being given before the date of finality as provided in this section, the person to whom such notice is directed may have [30] 45 days after the date of such notice to make answer thereto or to present such proof as he may desire in the premises.

[(h) 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 shall take effect July 1, 1981.

Approved April 28, 1981.
