

~~(5) a revaluation or reclassification, if a valuation or classification has been appealed but not finally determined.~~

~~(e) The notice for subsection (b)(1) of this section shall include:~~

~~(1) the amount of the current value;~~

~~(2) the amount of the proposed value including a statement that the total amount of the proposed value is the value for purposes of appeal;~~

~~(3) the amount of the proposed value that will be the basis for the assessment in each year of the 3-year cycle;~~

~~(4) a statement:~~

~~(i) indicating the right to appeal; and~~

~~(ii) briefly describing the appeal process and the property owner's bill of rights; and~~

~~(5) a statement that valuation records are available as provided by § 14-201 of this article.~~

~~(d) In the instance of notices required in subsection (b)(2), (3), (4), and (5) of this section, the notice shall include:~~

~~(1) the amount of the current value;~~

~~(2) the amount of the proposed or final value;~~

~~(3) the amount of the proposed value that is the basis for the assessment in the applicable years of the 3-year cycle;~~

~~(4) a statement:~~

~~(i) indicating the right of appeal; and~~

~~(ii) briefly describing the appeal process and the property owner's bill of rights; and~~

~~(5) a statement that valuation records are available as provided by § 14-201 of this article.~~

~~(e) The notice shall be served as provided by § 8-402 of this subtitle on or before January 1 or any other date specified in this article.~~

~~(f) A failure to send a notice of any change in value or classification within 30 days after the date provided in subsection (e) of this section creates an irrebuttable presumption that in the instances specified in subsection (b)(1) through (4) of this section that the prior value has not changed unless:~~

~~(1) the property has been transferred for consideration to new ownership during the previous calendar year;~~