

State Department of Assessments and Taxation shall report to the Comptroller and to the register of wills the event. For national register property, a disqualifying event is delisting from the national register. Any difference in tax that becomes due is a personal liability of the owner of the property at the time the disqualifying event occurs and, notwithstanding any period of limitations imposed by this article, is a lien on the property with the priority of a lien for real property taxes becoming due at the time the election was filed and continues until paid or extinguished. The property owner may apply to the register of wills for a certificate that a disqualifying event has not occurred before a date that is stated in the certificate, which date shall not be earlier than the date of application, and as close as practicable to the date on which the certificate is issued. The application for the certificate shall include any appropriate certifications of the owner and shall be issued by the register of wills after inquiry to the State Department of Assessments and Taxation, for farmland or woodland property, or, to the Maryland Historical Trust, for national register property. The register of wills shall issue the certificate if, based on the certifications of the owner and the report from the Department of Assessments and Taxation in the case of farmland or woodland property, or the Maryland Historical Trust in the case of national register property, it appears that a disqualifying event has not occurred. A grantee of the property and his successors or assigns may rely conclusively on the certificate. The register of wills shall cause to be recorded a notice of release of the lien when the additional tax is paid. The lien for the additional tax shall be extinguished automatically in all events 20 years after the date of death of the decedent.

257.

In any proceeding before the Department, any party in interest may file information in writing of his address or of the address of his agent or attorney to whom all notices pertaining to said proceeding may be sent, and thereafter a copy of any order in said matter shall be delivered to such party or his agent or attorney, or mailed postage prepaid, to the address as aforesaid; but nothing herein contained shall require any person to file such information in order to appeal, as provided in [§]§ 259 [and 260].

259.

(a) The Department shall promptly notify every person of every action taken by it with respect to any assessment against such person for taxes (including license fees or charges) assessable by the Department other than [ordinary] PROPERTY taxes. Such notice shall be delivered to the party or his agent, or attorney, or mailed, postage prepaid, in accordance with the information filed under § 257 of this article, or if not so filed, to such person's last known address.

261.