

AND (3) ESTABLISHMENT OF AN INITIAL REAL PROPERTY VALUE;

(4) A DECISION ON AN ASSESSMENT APPEAL OR A PETITION TO CHANGE AN EXISTING REAL PROPERTY VALUE OR CLASSIFICATION--; AND

(5) A REVALUATION OR RECLASSIFICATION, IF A VALUATION OR CLASSIFICATION HAS BEEN APPEALED BUT NOT FINALLY DETERMINED.

(C) INFORMATION ON NOTICE.

THE NOTICE SHALL INCLUDE:

(1) THE AMOUNT OF THE CURRENT ASSESSMENT;

(2) THE AMOUNT OF THE CURRENT VALUE;

(3) THE AMOUNT OF THE PROPOSED VALUE INCLUDING A STATEMENT THAT THE TOTAL AMOUNT OF THE PROPOSED VALUE IS THE VALUE FOR PURPOSES OF APPEAL;

(4) THE AMOUNT OF THE PROPOSED VALUE THAT WILL BE THE BASIS FOR THE ASSESSMENT IN EACH YEAR OF THE 3-YEAR CYCLE;

(5) THE AMOUNT OF THE ASSESSMENT FOR THE 1ST YEAR OF THE 3-YEAR CYCLE;

(6) THE AMOUNT OF THE ASSESSMENT FOR THE REMAINING 2 YEARS OF THE CYCLE BASED ON THE GROWTH FACTOR APPLICABLE TO THE 1ST YEAR OF THE 3-YEAR CYCLE, INCLUDING A STATEMENT THAT THE ASSESSMENT FOR THESE YEARS WILL BE EQUAL TO OR LESS THAN THE AMOUNTS SHOWN ON THE NOTICE;

(7) A STATEMENT:

(I) INDICATING THE RIGHT TO APPEAL; AND

(II) BRIEFLY DESCRIBING THE APPEAL PROCESS AND THE RIGHTS DURING AN APPEAL; AND

(8) A STATEMENT THAT VALUATION RECORDS ARE AVAILABLE AS PROVIDED BY § 14-201 OF THIS ARTICLE.

(D) SERVICE OF NOTICE.

THE NOTICE SHALL BE SERVED AS PROVIDED BY § 8-402 OF THIS SUBTITLE ON OR BEFORE JANUARY 1 OR ANY OTHER APPLICABLE DATE OF FINALITY.

(E) EFFECT OF FAILURE TO SEND NOTICE.

A FAILURE TO SEND A NOTICE OF ANY CHANGE IN VALUE OR CLASSIFICATION WITHIN 30 DAYS AFTER THE DATE PROVIDED IN