The second sentence of former Art. 81, § 29(a) is deleted as unnecessary in light of the current administrative practice to send a subsequent notice for an assessment under appeal only when the appeal has been finally decided.

The fourth sentence of former Art. 81, § 29(a) is deleted as confusing and, in any event, unnecessary.

The conditions that provided an exception to former Art. 81, § 29(e) are deleted as unnecessary in light of § 8-408 of this subtitle.

The General Assembly may wish to note that former Art. 81, § 29 appeared to make the notice to taxpayers procedure applicable to both real property and to personal property. In fact, for personal property a notice of change in assessment cannot be sent by the date of finality on January 1 for the previous calendar year because the report of personal property by the taxpayer is not required to be filed until April 15 after the date of finality. By administrative practice, the notice is sent as soon as practicable after April 15. The Commission to Revise the Annotated Code has therefore clarified the former law by restricting the revision of former Art. 81, § 29 to real property, and by drafting new §§ 8-408 through 8-414 of this subtitle to specify the applicable notice requirements for personal property.

Defined terms: "Assess" § 1-101
"Assessment" § 1-101 "Date of finality" § 1-101
"Includes";"including" § 1-101 "Person" § 1-101
"Property" § 1-101 "Real property" § 1-101
"Supervisor" § 1-101 "Taxable year" § 1-101
"Value" § 1-101

8-402. SAME -- SERVICE OF NOTICE.

(A) SERVICE OF NOTICE.

(1) THE NOTICE REQUIRED BY § 8-401 OF THIS SUBTITLE SHALL BE SERVED ON THE OWNER OR OTHER APPROPRIATE PERSON:

(I) BY LEAVING A COPY OF THE NOTICE AT THE PERSON'S RESIDENCE;

(II) BY SENDING A COPY OF THE NOTICE BY UNITED STATES MAIL TO THE MAILING ADDRESS OF THE OWNER;

(III) BY PERSONAL SERVICE BY THE SHERIFF IN THE SAME MANNER AS ORIGINAL SERVICE IS REQUIRED IN A CIVIL ACTION; OR

(IV) IF THE OWNER IS UNKNOWN, NOT RESIDING AT THE REAL PROPERTY, OR CANNOT BE FOUND BY: