

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 29(c).

In the introductory language of this section, the phrase "required by § 8-401 of this subtitle" is added for clarity.

In item (1) of this section, the defined term "assessment" is added for clarity.

Defined terms: "Assessment" § 1-101
"Department" § 1-101 "Person" § 1-101
"Property" § 1-101 "Real property" § 1-101
"Supervisor" § 1-101 "Value" § 1-101

8-404. SAME -- APPEAL OF NOTICE.

(A) TIME TO REPLY TO NOTICE.

A PERSON WHO RECEIVES A NOTICE UNDER § 8-401 OF THIS SUBTITLE MAY APPEAL THE VALUE OR CLASSIFICATION, IF THAT PERSON REPLIES AS PROVIDED BY TITLE 14, SUBTITLE 5 OF THIS ARTICLE.

(B) NOTICE FOR TRANSFER BEFORE JANUARY 1.

IF ANY REAL PROPERTY IS TRANSFERRED TO A NEW OWNER AT A TIME THAT PREVENTS THE NOTICE FROM BEING MAILED BEFORE JANUARY 1 TO A NEW OWNER, THE DEPARTMENT SHALL MAIL A NEW NOTICE TO THE NEW OWNER. THE NEW OWNER MAY APPEAL THE VALUE OR CLASSIFICATION AS PROVIDED BY TITLE 14, SUBTITLE 5 OF THIS ARTICLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 29(f), and from the first clause of (d).

In this section, the references to "Title 14, Subtitle 5 of this article" are substituted for the former specifications of appeal action to consolidate all appeal provisions under Title 14, Subtitle 5 of this article.

In subsection (a) of this section, the reference to a person "who receives a notice under § 8-401 of this subtitle" is substituted for the former, lengthy reference to a person "notified by the ... Department ... or the supervisors ... of a proposal to make, increase, change, ... or refuse to change an evaluation or classification", for brevity and accuracy. The substitution deletes the former, incorrect reference to the "Department" as sender of the notice and the former, unnecessary enumeration of the causes for the notice.