

(A) NOTICE OF FINAL VALUE.

IF AN APPEAL IS FILED UNDER § 8-404 OF THIS SUBTITLE OR IF A PETITION FOR REVIEW IS FILED, THE SUPERVISOR SHALL GIVE WRITTEN NOTICE OF THE FINAL VALUE OR CLASSIFICATION DETERMINED BY THE SUPERVISOR TO THE PERSON WHO HAS APPEALED OR FILED A PETITION FOR REVIEW.

(B) APPEAL OF FINAL NOTICE.

THE FINAL NOTICE SHALL NOTIFY THE PERSON OF THE RIGHT TO APPEAL THE FINAL VALUE OR CLASSIFICATION TO A PROPERTY TAX ASSESSMENT APPEAL BOARD ON OR BEFORE 30 DAYS FROM THE DATE OF THE FINAL NOTICE. THE NOTICE SHALL CONTAIN THE NAME AND ADDRESS OF THE APPROPRIATE BOARD.

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

In subsections (a) and (b) of this section, the reference to "classification" is added for clarity.

In subsection (a) of this section, the defined term "supervisor" is substituted for the former references to the "appropriate authority" and "supervisor of assessments for the county or Baltimore City", for clarity.

Also in subsection (a) of this section, the former reference to "printed notice" is deleted as included in the reference to a "written notice".

Also in subsection (a) of this section, the former reference to a person filing an "answer" is deleted as included in the reference to "the person who has appealed or filed a petition for review".

Also in subsection (a) of this section, the former language "or whenever a request for a change in an existing valuation is denied" is deleted as superfluous.

In subsection (b) of this section, the terms "property tax assessment appeal board" and "appropriate board" are substituted for the former reference to the "next higher assessing authority", for clarity.

Defined terms: "Person" § 1-101

"Supervisor" § 1-101 "Value" § 1-101

8-408. ASSESSMENTS -- NOTICE FOR PERSONAL PROPERTY.

NOTICE OF THE ANNUAL ASSESSMENT OF PERSONAL PROPERTY SHALL BE GIVEN AS SOON AS PRACTICABLE AFTER THE APRIL 15 THAT FOLLOWS THE DATE OF FINALITY.