REVISOR'S NOTE: This section is new language added to incorporate the general provision of former Art. 81, § 29(a) that is applicable to the notice of assessment for personal property. This section and §§ 8-409 through 8-414 are revised to incorporate applicable provisions of §§ 8-401 through 8-407 that relate to notice for real property.

As noted for § 8-401 of this subtitle, the former provisions for notice of the assessment of property were, as a practical matter, applicable only to real property. Because personal property is assessed annually, an annual notice has always been required. However, the revision uses, where applicable, the notice provisions now limited to real property.

Defined terms: "Assessment" § 1-101
"Date of finality" § 1-101

8-409. SAME -- SERVICE OF NOTICE.

(A) SERVICE OF NOTICE.

THE NOTICE REQUIRED BY § 8-408 OF THIS SUBTITLE SHALL BE SERVED ON THE OWNER OR OTHER APPROPRIATE PERSON BY:

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

(2) IF THE OWNER IS A NONRESIDENT OF THE STATE, OR UNKNOWN OR CANNOT BE FOUND, DELIVERING A COPY OF THE NOTICE TO A PERSON IN POSSESSION OF THE PERSONAL PROPERTY.

(B) RECORD OF MAILING.

WHEN A NOTICE IS MAILED UNDER THIS SECTION, THE DEPARTMENT OR SUPERVISOR SHALL RETAIN A RECORD OF THE DATE OF MAILING AND THE NAME AND ADDRESS OF THE PERSON TO WHOM THE NOTICE IS SENT.

(C) COMPLIANCE IF PERSON REQUIRED TO PAY TAX IS SERVED.

IF THE SERVICE UNDER SUBSECTION (A) OF THIS SECTION IS GIVEN TO THE PERSON CHARGED WITH PAYING THE PROPERTY TAX, THIS SECTION IS DEEMED COMPLIED WITH EVEN IF THAT PERSON IS ACCOUNTABLE TO SHAREHOLDERS OR OTHER PERSONS.

REVISOR'S NOTE: This section is new language added to incorporate those provisions of former Art. 81, § 29(b)(2), (3), and (5) and (e) that relate to current practice for service of notice for personal property and to add provisions currently used by the Department for service of notice for personal property.

Defined terms: "Assess" § 1-101