

"information".

In subsection (c) of this section, the clause "to the address specified by the person", which modifies "mailed", is added for clarity.

Defined terms: "Person" § 1-101  
"Supervisor" § 1-101

14-511. SPECIAL PROVISIONS REGARDING PROPERTY TAX ASSESSMENT APPEAL BOARDS.

(A) LIST OF PROPERTY USED AS COMPARABLES.

(1) FOR A HEARING BEFORE A PROPERTY TAX ASSESSMENT APPEAL BOARD, THE PERSON MAKING THE APPEAL MAY SUBMIT A WRITTEN REQUEST TO THE SUPERVISOR, AT LEAST 15 DAYS BEFORE THE HEARING, FOR A LIST OF OTHER PROPERTIES THAT WILL BE USED AS COMPARABLES BY THE SUPERVISOR AT THE SCHEDULED HEARING.

(2) THE SUPERVISOR SHALL SEND THE LIST WITHIN 5 DAYS FROM THE REQUEST.

(3) THE LIST SHALL IDENTIFY THE LOCATION AND OWNER OF EACH PROPERTY.

(4) IF THE SUPERVISOR WILL USE THE INFORMATION IN THE APPEAL, THE LIST SHALL ALSO INCLUDE FOR EACH PROPERTY ON THE LIST:

(I) THE SALE PRICE AND DATE OF SALE;

(II) THE ASSESSMENT AND THE YEAR OR YEARS TO WHICH THE ASSESSMENT APPLIED; AND

(III) THE CONSTRUCTION COSTS AND THE DATE OF CONSTRUCTION.

(5) THE DEPARTMENT MAY CHARGE A REASONABLE FEE FOR COPIES OF THE INFORMATION SENT UNDER THIS SUBSECTION.

(B) CONTENTS OF ORDER OR NOTICE OF ASSESSMENT.

A PROPERTY TAX ASSESSMENT APPEAL BOARD SHALL INCLUDE IN ANY ORDER OR NOTICE OF ASSESSMENT THAT IT ISSUES:

(1) A STATEMENT OF ITS ACTION OR ASSESSMENT;

(2) A SUMMARY OF THE BASIS OF ITS DECISION; AND

(3) A STATEMENT THAT:

(I) ADVISES THE PERSON MAKING THE APPEAL OF THE RIGHT TO APPEAL TO THE MARYLAND TAX COURT AS PROVIDED BY § 14-512 OF THIS SUBTITLE; AND