

8-401.

(a) When any change as provided in subsection (b) of this section occurs in the value or classification of any real property that a supervisor assesses, the supervisor shall notify the owner or other appropriate person by a written notice of the proposed change.

(b) A written notice is required for:

- (1) an increase in an existing real property value;
- (2) a change in the classification of the real property;
- (3) establishment of an initial real property value;
- (4) a decision on an assessment appeal or a petition to change an existing real property value or classification; and
- (5) A revaluation or reclassification, if a valuation or classification has been appealed but not finally determined.

(c) The notice FOR SUBSECTION (B)(1) OF THIS SECTION shall include:

- (1) the amount of the current assessment;
- (2) the amount of the current value;
- (3) the amount of the proposed value including a statement that the total amount of the proposed value is the value for purposes of appeal;
- (4) the amount of the proposed value that will be the basis for the assessment in each year of the 3-year cycle;
- (5) the amount of the assessment for the 1st year of the 3-year cycle;
- (6) the amount of the assessment for the remaining 2 years of the cycle based on the growth factor applicable to the 1st year of the 3-year cycle, including a statement that the assessment for these years will be equal to or less than the amounts shown on the notice;
- (7) a statement:
 - (i) indicating the right to appeal; and
 - (ii) briefly describing the appeal process and the rights during an appeal; and
- (8) a statement that valuation records are available as provided by § 14-201 of this article.