

(D) IN THE INSTANCE OF NOTICES REQUIRED IN SUBSECTION (B)(2), (3), (4), AND (5) OF THIS SECTION, THE NOTICE SHALL INCLUDE:

(1) THE AMOUNT OF THE CURRENT VALUE;

(2) THE AMOUNT OF THE PROPOSED OR FINAL VALUE;

(3) THE AMOUNT OF THE PROPOSED VALUE THAT IS THE BASIS FOR THE ASSESSMENT IN THE APPLICABLE YEARS OF THE 3-YEAR CYCLE;

(4) THE AMOUNT OF THE ASSESSMENT BASED ON THE CURRENT YEARS GROWTH FACTOR FOR THE APPLICABLE YEARS OF THE 3-YEAR CYCLE; AND

(5) A STATEMENT:

(I) INDICATING THE RIGHT OF APPEAL; AND

(II) BRIEFLY DESCRIBING THE APPEAL PROCESS AND RIGHTS DURING AN APPEAL--; AND

(6) A STATEMENT THAT VALUATION RECORDS ARE AVAILABLE AS PROVIDED BY SECTION 14-201 OF THIS ARTICLE.

[(d)] (E) The notice shall be served as provided by § 8-402 of this subtitle on or before January 1 or any other [applicable date of finality] DATE SPECIFIED IN THIS ARTICLE.

[(e)] (F) A failure to send a notice of any change in value or classification within 30 days after the date provided in subsection ~~(d)~~ (E) of this section creates an irrebuttable presumption that the prior value has not changed unless:

(1) the property has been transferred for consideration to new ownership during the previous calendar year;

(2) the zoning classification of the property changed during the previous calendar year resulting in an increased value of the property;

(3) a substantial change occurred in the use of the property during the previous calendar year;

(4) extensive improvements have been made on the property during the previous calendar year;

(5) due to an error in calculating or measuring improvements on the property the assessment for the previous taxable year was clearly erroneous; or

(6) the assessment has been decreased.