

WILLIAM DONALD SCHAEFER, Governor

(2) FOR GOOD CAUSE THE DEPARTMENT MAY ACCEPT AN APPLICATION AFTER APRIL 1 BUT ON OR BEFORE MAY 1 OF THE TAXABLE YEAR PRECEDING THE TAXABLE YEAR FOR WHICH THE USE ASSESSMENT IS SOUGHT.

(B) REZONED REAL PROPERTY SHALL BE ASSESSED BASED UPON ITS RESIDENTIAL USE AND NOT UPON A ZONING CLASSIFICATION ALLOWING A HIGHER INTENSITY USE.

(C) THE DEPARTMENT SHALL ADOPT REGULATIONS TO CARRY OUT THE RESIDENTIAL USE ASSESSMENT PROVIDED UNDER §§ 8-226 THROUGH 8-228 OF THIS SUBTITLE.

(D) THE DEPARTMENT SHALL GIVE NOTICE TO HOMEOWNERS OF PROPERTY THAT HAS BEEN REZONED TO A COMMERCIAL OR INDUSTRIAL CLASSIFICATION OF THE POSSIBLE RESIDENTIAL USE ASSESSMENT PROVIDED UNDER §§ 8-226 THROUGH 8-228 OF THIS SUBTITLE. THE NOTICE SHALL INCLUDE ANY INFORMATION NEEDED TO CONVEY:

- (1) ELIGIBILITY REQUIREMENTS;
- (2) FILING DEADLINES;
- (3) APPLICABLE LIMITATIONS; AND
- (4) CONTACT INFORMATION FOR APPLICATION FORMS.

(E) THE DEPARTMENT SHALL NOTIFY AN APPLICANT IN WRITING IF THE APPLICANT IS NOT ELIGIBLE FOR THE RESIDENTIAL USE ASSESSMENT.

8-228.

(A) IF A PART OF ANY REZONED REAL PROPERTY IS SUBDIVIDED BY A RECORDED PLAT, IS USED FOR A PURPOSE OTHER THAN A RESIDENTIAL USE, OR IS TRANSFERRED TO SOMEONE OTHER THAN AN IMMEDIATE FAMILY MEMBER OF THE OWNER, THE RESIDENTIAL USE ASSESSMENT UNDER §§ 8-226 THROUGH 8-228 OF THIS SUBTITLE SHALL TERMINATE AND THE DEPARTMENT SHALL ASSESS THE PROPERTY BASED ON THE CURRENT ZONING CLASSIFICATION.

(B) IF THE RESIDENTIAL USE ASSESSMENT IS TERMINATED UNDER SUBSECTION (A) OF THIS SECTION, THE HOMEOWNER WHO PAID TAXES BASED ON THE RESIDENTIAL USE ASSESSMENT SHALL PAY TO THE DEPARTMENT A PENALTY AS CALCULATED IN SUBSECTION (C) OF THIS SECTION.

(C) (1) THE PENALTY DUE IS CALCULATED BASED ON THE DIFFERENCE BETWEEN THE ASSESSMENT OF THE PROPERTY BASED ON ITS RESIDENTIAL USE AS REZONED REAL PROPERTY AND THE ASSESSMENT REQUIRED UNDER SUBSECTION (A) OF THIS SECTION MULTIPLIED BY THE SUM OF THE STATE, COUNTY, AND MUNICIPAL TAX RATES FOR THE CURRENT TAX YEAR.