

(i) indicating the right of appeal; and

(ii) briefly describing the appeal process and [rights during an appeal]  
THE PROPERTY OWNER'S BILL OF RIGHTS; and

~~(6)~~ (7) a statement that valuation records are available as provided by Section 14-201 of this article.

(f) A failure to send a notice of any change in value or classification within 30 days after the date provided in subsection (e) of this section creates an irrebuttable presumption that in the instances specified in subsection (b)(1) through (4) of this section 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 AS PROVIDED IN § 8-104(C)(1)(III) OF THIS TITLE;

(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.

9-105.

(a) (1) In this section the following words have the meanings indicated.

(5) "Taxable assessment" means the assessment on which the State, county, or municipal corporation property tax rate was imposed in the preceding taxable year, ADJUSTED BY THE PHASED-IN ASSESSMENT INCREASE RESULTING FROM A REVALUATION UNDER § 8-104(C)(1)(III) OF THIS ARTICLE, less the amount of any assessment on which a property tax credit under this section is authorized.

(d) (1) The Department shall authorize and the State, a county, or a municipal corporation shall grant a property tax credit under this section for a taxable year unless during the previous taxable year:

(i) the dwelling was transferred for consideration to new ownership;

(ii) the value of the dwelling was increased due to a change in the zoning classification of the dwelling initiated or requested by the homeowner or anyone having an interest in the property;

(iii) the use of the dwelling was changed substantially; OR

(iv) [the dwelling was improved extensively; or