

SENATE BILL 59

Q1

9lr0110

(PRE-FILED)

By: **Chair, Budget and Taxation Committee (By Request – Departmental – Assessments and Taxation)**

Requested: October 2, 2018

Introduced and read first time: January 9, 2019

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **State Department of Assessments and Taxation – Notices and Orders – E-Mail**

3 FOR the purpose of authorizing the supervisor of assessments for a county to e-mail certain
4 notices to the owner or resident agent of certain income producing properties;
5 authorizing the Department of Assessments and Taxation to notify the owners of
6 certain property by e-mail that a certain statement has not been received;
7 authorizing the supervisor to serve a certain notice on certain owners or other
8 appropriate persons by e-mail; authorizing the notice of annual assessment of
9 personal property to be served by e-mail; authorizing the Department to send a
10 certain notice of assessment by e-mail; authorizing the Department, supervisor, or
11 property tax assessment appeal board to send certain notices and orders by e-mail;
12 repealing the authority of the Department, supervisor, or property tax assessment
13 appeal board to deliver certain notices and orders; making conforming changes; and
14 generally relating to authorizing certain notices and orders to be sent by e-mail.

15 BY repealing and reenacting, with amendments,

16 Article – Tax – Property

17 Section 8–105(b)(3) and (c), 8–402(a) and (b), 8–409(a) and (b), 8–419(c)(3),
18 14–507(b), and 14–510(c)

19 Annotated Code of Maryland

20 (2012 Replacement Volume and 2018 Supplement)

21 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
22 That the Laws of Maryland read as follows:

23 **Article – Tax – Property**

24 8–105.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (b) (3) For income producing real property that is designated under paragraph
2 (2) of this subsection, the supervisor shall:

3 (i) include in the notice a statement that a penalty may be assessed
4 under subsection (e) of this section if the owner of real property valued at over \$5,000,000
5 fails to file the income and expense information required under this subsection; and

6 (ii) send the notice [by first class certified mail] to the owner as
7 determined from the assessment rolls or the owner's registered agent **BY:**

8 **1. FIRST-CLASS CERTIFIED MAIL; OR**

9 **2. E-MAIL, IF WITHIN THE PAST 3 YEARS THE RECIPIENT**
10 **HAS PROVIDED TO THE DEPARTMENT AN E-MAIL ADDRESS FOR RECEIVING**
11 **NOTICES.**

12 (c) (1) For income producing real property that has a value in excess of
13 \$5,000,000 as listed on the assessment roll that is designated under subsection (b)(2) of this
14 section, if the income and expense statement required under subsection (b) of this section
15 is not received by May 15, the Department shall [send a letter by first class certified mail
16 to the owner notifying] **NOTIFY** the owner that the statement has not been received and
17 that if the statement is still not received by June 15, the penalty specified in subsection (e)
18 of this section will be assessed.

19 **(2) THE DEPARTMENT SHALL SEND THE NOTICE REQUIRED UNDER**
20 **PARAGRAPH (1) OF THIS SUBSECTION TO THE OWNER BY:**

21 **(I) FIRST-CLASS CERTIFIED MAIL; OR**

22 **(II) E-MAIL, IF WITHIN THE PAST 3 YEARS THE RECIPIENT HAS**
23 **PROVIDED TO THE DEPARTMENT AN E-MAIL ADDRESS FOR RECEIVING NOTICES.**

24 **[(2)] (3)** For property other than the property described in paragraph (1)
25 of this subsection, upon request, an extension of up to 30 days may be granted by the
26 supervisor for the filing required by subsection (b) of this section.

27 8-402.

28 (a) (1) The notice required by § 8-401 of this subtitle shall be served on the
29 owner or other appropriate person:

30 (i) by leaving a copy of the notice at the person's residence;

31 (ii) by sending a copy of the notice by United States mail to the
32 mailing address of the owner;

1 (iii) by personal service by the sheriff in the same manner as original
2 service is required in a civil action; [or]

3 (IV) BY E-MAIL, IF WITHIN THE PAST 3 YEARS THE RECIPIENT
4 HAS PROVIDED TO THE DEPARTMENT AN E-MAIL ADDRESS FOR RECEIVING
5 NOTICES; OR

6 [(iv)] (V) if the owner is unknown, not residing at the real property,
7 or cannot be found by:

8 1. delivering a copy of the notice to a person in possession of
9 the real property; or

10 2. posting a copy of the notice at a conspicuous location on
11 the real property.

12 (2) Though not a condition precedent to the validity of the value in the
13 notice, if the mailing OR E-MAIL address of an owner not residing at the real property is
14 known, the notice shall be sent to that address.

15 (b) If a notice is [mailed] SENT under this section, the supervisor shall retain a
16 record of the date of [mailing] SENDING and the name and address of the person to whom
17 the notice is sent.

18 8-409.

19 (a) The notice required by § 8-408 of this subtitle shall be served on the owner or
20 other appropriate person by:

21 (1) sending a copy of the notice by:

22 (I) United States mail to the mailing address of the owner; or

23 (II) E-MAIL, IF WITHIN THE PAST 3 YEARS THE RECIPIENT HAS
24 PROVIDED TO THE DEPARTMENT AN E-MAIL ADDRESS FOR RECEIVING NOTICES; OR

25 (2) if the owner is a nonresident of the State, or unknown or cannot be
26 found, delivering a copy of the notice to a person in possession of the personal property.

27 (b) When a notice is [mailed] SENT under this section, the Department or
28 supervisor shall retain a record of the date of [mailing] SENDING and the name and
29 address of the person to whom the notice is sent.

30 8-419.

31 (c) (3) If action is taken under paragraph (2) of this subsection, the

1 Department shall [mail] **SEND** a notice of assessment to the owner **BY:**

2 **(I) MAIL; OR**

3 **(II) E-MAIL, IF WITHIN THE PAST 3 YEARS THE RECIPIENT HAS**
4 **PROVIDED TO THE DEPARTMENT AN E-MAIL ADDRESS FOR RECEIVING NOTICES.**

5 **(4)** The notice may be appealed as provided by Title 14, Subtitle 5 of this
6 article.

7 14-507.

8 (b) The Department, supervisor, or property tax assessment appeal board shall
9 [deliver or mail, postage prepaid,] **SEND** the notices and orders requested under subsection
10 (a) of this section to the address specified by the party in interest **BY:**

11 **(1) MAIL; OR**

12 **(2) E-MAIL, IF THE RECIPIENT HAS PROVIDED AN E-MAIL ADDRESS**
13 **TO THE DEPARTMENT AND REQUESTED TO RECEIVE THE NOTICES AND ORDERS BY**
14 **E-MAIL.**

15 14-510.

16 (c) If a person submits a request that meets the requirements of § 14-507 of this
17 subtitle, the supervisor's or the board's action or refusal to act does not operate against the
18 person until a statement of the order in the action or refusal to act is [mailed] **SENT** to
19 [the] **AN** address specified by the person.

20 **SECTION 2. AND BE IT FURTHER ENACTED,** That this Act shall take effect July
21 1, 2019.