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**By: Delegate McKee**

Introduced and read first time: January 31, 1996

Assigned to: Ways and Means

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Committee Report: Favorable

House action: Adopted

Read second time: February 21, 1996

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CHAPTER \_\_\_\_

1 AN ACT concerning

2 **Real Property Assessments - Notice**

3 FOR the purpose of requiring a supervisor of assessments for a county to provide written  
4 notice to the owner of any real property if the property has decreased in its existing  
5 value; and generally relating to real property assessments and notice requirements.

6 BY repealing and reenacting, without amendments,  
7 Article - Tax - Property  
8 Section 8-401(a)  
9 Annotated Code of Maryland  
10 (1994 Replacement Volume and 1995 Supplement)

11 BY repealing and reenacting, with amendments,  
12 Article - Tax - Property  
13 Section 8-401(b)  
14 Annotated Code of Maryland  
15 (1994 Replacement Volume and 1995 Supplement)

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

18 **Article - Tax - Property**

19 8-401.

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

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1 (b) A written notice is required for:

2 (1) an increase OR DECREASE in an existing real property value;

3 (2) a change in the classification of the real property;

4 (3) establishment of an initial real property value;

5 (4) a decision on an assessment appeal or a petition to change an existing  
6 real property value or classification; and

7 (5) a revaluation or reclassification, if a valuation or classification has been  
8 appealed but not finally determined.

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
10 October 1, 1996.