

CHAPTER 699

(House Bill 1537)

AN ACT concerning

Real Property Assessments – Assessment Notice – Requirements

FOR the purpose of altering the circumstances under which a failure to send certain assessment notices within a certain time creates a certain irrebuttable presumption under certain circumstances; and generally relating to assessment notices sent by the State Department of Assessments and Taxation.

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 8–401
Annotated Code of Maryland
(2007 Replacement Volume)

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

Article – Tax – Property

8–401.

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

(b) A written notice is required for:

- (1) an increase or decrease in an existing real property value;
- (2) a change in the classification of the real property;
- (3) establishment of an initial real property value;
- (4) a decision on an assessment appeal or a petition to change an existing real property value or classification; and
- (5) a revaluation or reclassification, if a valuation or classification has been appealed but not finally determined.

- (c) The notice for subsection (b)(1) of this section shall include:
- (1) the amount of the current value;
 - (2) the amount of the proposed value including a statement that the total amount of the proposed value is the value for purposes of appeal;
 - (3) the amount of the proposed value that will be the basis for the assessment in each year of the 3-year cycle;
 - (4) a statement:
 - (i) indicating the right to appeal; and
 - (ii) briefly describing the appeal process and the property owner's bill of rights; and
 - (5) a statement that valuation records are available as provided by § 14-201 of this article.
- (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) a statement:
 - (i) indicating the right of appeal; and
 - (ii) briefly describing the appeal process and the property owner's bill of rights; and
 - (5) a statement that valuation records are available as provided by § 14-201 of this article.
- (e) The notice shall be served as provided by § 8-402 of this subtitle on or before January 1 or any other date specified in 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 **CURRENT TRIENNIAL CYCLE OR THE** previous calendar year, **WHICHEVER IS EARLIER**, resulting in an increased value of the property;

(3) a substantial change occurred in the use **OR CHARACTER** of the property during the **CURRENT TRIENNIAL CYCLE OR THE** previous calendar year, **WHICHEVER IS EARLIER**;

(4) extensive improvements have been made on the property during the **CURRENT TRIENNIAL CYCLE OR THE** previous calendar year, **WHICHEVER IS EARLIER**, 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.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2008.

Approved by the Governor, May 22, 2008.