

# SENATE BILL 59

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9lr0110

(PRE-FILED)

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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

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 8, 2019

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## CHAPTER \_\_\_\_\_

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

18 BY repealing and reenacting, with amendments,

19 Article – Tax – Property

20 Section 8–105(b)(3) and (c), 8–402(a) and (b), 8–409(a) and (b), 8–419(c)(3),  
21 14–507(b), and 14–510(c)

22 Annotated Code of Maryland

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



(2012 Replacement Volume and 2018 Supplement)

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

**Article – Tax – Property**

8–105.

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

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

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

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

**2. E-MAIL, IF WITHIN THE PAST 3 YEARS THE RECIPIENT HAS PROVIDED TO THE DEPARTMENT AN E-MAIL ADDRESS ~~FOR RECEIVING NOTICES~~ AND REQUESTED TO RECEIVE THE NOTICES BY E-MAIL.**

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

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

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

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

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

1 8-402.

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

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

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

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

9 (IV) BY E-MAIL, IF WITHIN THE PAST 3 YEARS THE RECIPIENT  
10 HAS PROVIDED TO THE DEPARTMENT AN E-MAIL ADDRESS ~~FOR RECEIVING NOTICES~~  
11 AND REQUESTED TO RECEIVE THE NOTICES BY E-MAIL; OR

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

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

16 2. posting a copy of the notice at a conspicuous location on  
17 the real property.

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

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

24 8-409.

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

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

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

29 (II) E-MAIL, IF WITHIN THE PAST 3 YEARS THE RECIPIENT HAS  
30 PROVIDED TO THE DEPARTMENT AN E-MAIL ADDRESS ~~FOR RECEIVING NOTICES~~  
31 AND REQUESTED TO RECEIVE THE NOTICES BY E-MAIL; OR

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

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

6 8-419.

7 (c) (3) If action is taken under paragraph (2) of this subsection, the  
8 Department shall [mail] SEND a notice of assessment to the owner BY:

9 (I) MAIL; OR

10 (II) E-MAIL, IF WITHIN THE PAST 3 YEARS THE RECIPIENT HAS  
11 PROVIDED TO THE DEPARTMENT AN E-MAIL ADDRESS ~~FOR RECEIVING NOTICES~~  
12 AND REQUESTED TO RECEIVE THE NOTICES BY E-MAIL.

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

15 14-507.

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

19 (1) MAIL; OR

20 (2) E-MAIL, IF THE RECIPIENT HAS PROVIDED AN E-MAIL ADDRESS  
21 TO THE DEPARTMENT AND REQUESTED TO RECEIVE THE NOTICES AND ORDERS BY  
22 E-MAIL.

23 14-510.

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

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
29 1, 2019.