

## Chapter 267

**(Senate Bill 59)**

AN ACT concerning

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

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

BY repealing and reenacting, with amendments,

Article – Tax – Property

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

Annotated Code of Maryland

(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.

8-402.

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

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

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

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

**(IV) BY 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; OR**

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

- 1. delivering a copy of the notice to a person in possession of the real property; or
- 2. posting a copy of the notice at a conspicuous location on the real property.

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

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

8-409.

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

(1) sending a copy of the notice by:

**(I)** United States mail to the mailing address of the owner; 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; OR**

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

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

8-419.

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

**(I) 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.**

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

14-507.

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

**(1) MAIL; OR**

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

14-510.

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

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

**Approved by the Governor, April 30, 2019.**