

PETITION FOR REVIEW or NEW OWNER APPEAL OF REAL PROPERTY

Use this form to file a Petition for Review or New Owner Appeal of the valuation or classification of real property. This form must be completed in full and signed by the property owner, an authorized representative or, in limited cases, a third party. Submit this completed form to your local assessment office where the property is located (office locations attached). Further information about the appeal process can be found on the Department's website www.dat.maryland.gov. **By filing a Petition for Review, any open appeals for previous tax years will only be effective for those tax years prior to the effective tax year for this Petition for Review.**

APPEAL TYPE

- ☐ **Petition for Review** - Check if you are requesting an appeal of your property out of the normal assessment cycle. A Petition for Review must be filed on or before the first business day following January 1, for the next upcoming taxable year starting July 1.
- ☐ **New Owner Appeal** - Check if property was transferred to you between January 1 and June 30. Appeal must be filed on or before 60 days from the date of transfer. (*Transferred means the date the instrument that gave you ownership was recorded, unless you submit copies of an instrument evidencing a different transfer date.*)

Property Address: _____

Property Account Number (if known): _____

Indicate if you are the (Select one) ☐ **Owner** or ☐ **Representative of Owner** or ☐ **Third Party**

A Third Party can be selected only for a Petition for Review and if you are neither the property owner or an owner's authorized representative. Note that the property owner will be informed of the filing of this Petition and the resulting decision.

Full Name of Current Owner(s): _____

Mailing Address of Current Owner(s): _____

If you are the owner, is this mailing address to be used by the Department as your primary mailing? ☐ **Yes** ☐ **No**
If you are NOT the Owner, provide your **full name, position, company, and mailing address. Include copy of a letter of authorization if not filing as a Third Party:** _____

Contact EMAIL ADDRESS (please write clearly): _____

Are you appealing the (select one) ☐ **Value** or ☐ **Classification** of this property?

Has the property been appraised in the previous 3 years? ☐ **Yes** ☐ **No** **If yes, indicate the appraised value\$** _____

If this property is income producing, include copies of income and expense statements for the previous three calendar years. Income & expense forms are available on the Department's website. Income and expense information must be submitted at the supervisor's level of appeal, or you may not challenge the assessment of your property on the basis of the income method at later appeal levels (Tax Property Article §14-508).

Please indicate your appeal preference below: (select one)

- ☐ **Option 1 – Written** – Please state the reason(s) you feel the value or classification of this property is incorrect (attached additional pages, documents and/or pictures to aid in the review of your appeal): _____
- ☐ **Option 2 - Phone Hearing** You will be notified of the date, time and phone number to call the local office for your hearing.
- ☐ **Option 3 - Video Hearing** – You will be notified of the date and time to contact the local office. Google meet is the only web conferencing service supported on our network. An EMAIL address must be provided above, a google meeting link will be sent to your email address prior to your notified hearing date.
- ☐ **Option 4 – Personal Hearing** – You will be notified of the date and time to appear at the local office for your hearing. In person hearings are subject to be changed to a phone/video hearing without notice if circumstances warrant. If your hearing is changed to phone/video, the necessary instructions will appear on the hearing notice.

Indicate if an interpreter or other reasonable special accommodation is required with your appeal hearing: _____

I declare under the penalties of perjury that the statements contained herein have been examined by me, and to the best of my knowledge, information, and belief, are true, correct, and complete.

Signature

Daytime Telephone Number

Date

As a result of this filing, you will be mailed your property worksheet and area sales listing prior to your hearing date. Once the information from the appeal is considered, you will be mailed a final notice detailing the result of this appeal. This form seeks information for the purpose of reviewing the value of the indicated property. Failure to provide this information may result in denial of your request. Note that as a result of this request, the property's current market value may also be increased by the Department. Information submitted in an appeal may be considered part of the "personal record" as defined in General Provisions Article, §4-501. Consequently, you have the statutory right to inspect your file and to file a written request to correct or amend any information you believe to be inaccurate or incomplete. Personal information provided to the State Department of Assessments and Taxation is not generally available for public review. However, this information is available to officials of the State, County, or Municipality in their official capacity and to taxing officials of any State or the federal government, as provided by statute. Additionally, if your property is used by the State Department of Assessments and Taxation as a comparable for purposes of establishing the value of another property in a hearing before the Maryland Tax Court, the requested information, or a portion thereof, may have to be provided to the appellant.

MARYLAND STATE DEPARTMENT OF ASSESSMENTS & TAXATION
REAL PROPERTY DIVISION
 Listed below are the **mailing addresses** for local assessment offices

ASSESSMENT OFFICE MAILING ADDRESSES	PHONE	FAX	EMAIL
Allegany County Assessments 112 Baltimore Street, 3rd Floor, Cumberland, MD 21502	(301) 777-2108	(301) 777-2052	sdat.alle@maryland.gov
Anne Arundel County Assessments 45 Calvert St., 3rd Floor, Annapolis, MD 21401	(410) 974-5709	(410) 974-5738	sdat.aa@maryland.gov
Baltimore City Assessments Wm. Donald Schaefer Tower, 6 Saint Paul Street, 11th Floor, Baltimore, MD 21202	(410) 767-8250	(410) 333-4626	sdat.baltcity@maryland.gov
Baltimore County Assessments Hampton Plaza, 300 E Joppa Road, Suite 602, Towson, MD 21286	(410) 512-4900	(410) 321-4148	sdat.blco@maryland.gov
Calvert County Assessments State Office Bldg. 200 Duke Street, Room 1200, Prince Frederick, MD 20678	(443) 550-6840	(443) 550-6850	sdat.calv@maryland.gov
Caroline County Assessments Denton Multi-Service Center, 207 South 3rd St, Denton, MD 21629	(410) 819-4450	(410) 819-4441	sdat.crln@maryland.gov
Carroll County Assessments 15 E Main Street, Suite 229, Westminster, MD 21157	(410) 857-0600	(410) 857-0128	sdat.carl@maryland.gov
Cecil County Assessments District Court Multi-Service Center, 170 East Main Street, Elkton, MD 21921	(410) 996-2760	(410) 996-2770	sdat.cec@maryland.gov
Charles County Assessments Southern Maryland Trade Center, 101 Catalpa Drive Suite 101A, LaPlata, MD 20646	(301) 932-2440	(301) 932-2189	sdat.char@maryland.gov
Dorchester County Assessments 501 Court Lane, PO Box 488, Cambridge, MD 21613	(410) 228-3380	(410) 228-3704	sdat.dor@maryland.gov
Frederick County Assessments 5310 Spectrum Dr, Suite E, Frederick, MD 21703	(301) 815-5350	(301) 663-8941	sdat.fred@maryland.gov
Garrett County Assessments County Courthouse 317 East Alder St., Room 106, PO BOX 388, Oakland, MD 21550	(301) 334-1950	(301) 334-5018	sdat.gar@maryland.gov
Harford County Assessments Mary E.W. Risteau District Court Multi-Service Center, 2 South Bond Street, Suite 400, Belair, MD 21014	(410) 836-4800	(410) 838-5914	sdat.harf@maryland.gov
Howard County Assessments District Court Multi-Service Center, 3451 Court House Dr, Ellicott City, MD 21043	(410) 480-7940	(410) 480-7960	sdat.how@maryland.gov
Kent County Assessments 114-A Lynchburg Street, Chestertown, MD 21620	(410) 778-1410	(410) 778-1525	sdat.kentco@maryland.gov
Montgomery County Assessments 30 W. Gude Drive, Suite 400, Rockville MD 20850	(240) 314-4510	(301) 424-3864	sdat.mont@maryland.gov
Prince George's County Assessments 14735 Main Street, Suite 354B, Upper Marlboro, MD 20772	(301) 952-2500	(301) 952-2955	sdat.princeg@maryland.gov
Queen Anne's County Assessments Carter M. Hickman District Court Multi-Service Center, 120 Broadway Suite 7, Centreville, MD 21617	(410) 819-4160	(410) 819-4170	sdat.qaco@maryland.gov
St Mary's County Assessments Carter Building, 23110 Leonard Hall Drive, Room 2059, PO Box 1509 Leonardtown, MD 20650	(301) 880-2900	(301) 475-4856	sdat.stm@maryland.gov
Somerset County Assessments 11545 Somerset Avenue, Princess Anne, MD 21853	(410) 651-0868	(410) 651-1995	sdat.som@maryland.gov
Talbot County Assessments 29466 Pintail Drive, Suite 12, Easton, MD 21601	(410) 819-5920	(410) 822-0048	sdat.talb@maryland.gov
Washington County Assessments 3 Public Square, Hagerstown, MD 21740	(301) 791-3050	(301) 791-2925	sdat.wash@maryland.gov
Wicomico County Assessments Salisbury District Court Multi-Service Center, 201 Baptist Street, Box 8 Salisbury, MD 21801	(410) 713-3560	(410) 713-3570	sdat.wic@maryland.gov
Worcester County Assessments One West Market Street, Rm. 1202, Snow Hill, MD 21863	(410) 632-1196	(410) 632-1366	sdat.wor@maryland.gov

**ALL ASSESSMENT OFFICES ARE OPEN MONDAY - FRIDAY 8:00 AM – 4:30 PM,
 EXCEPT BALTIMORE CITY WHICH IS OPEN 8:00 AM – 5:00 PM**

For a complete list of office locations visit <http://dat.maryland.gov/realproperty/Pages/Maryland-Assessment-Offices.aspx>

