

Date \_\_\_\_\_

Owner's name and mailing address

\_\_\_\_\_  
 \_\_\_\_\_

Property location: \_\_\_\_\_

\_\_\_\_\_

Account number: \_\_\_\_\_

It has been discovered by this office that real property described below has escaped assessment and taxation. Pursuant to Tax Property Article §8-417 of the annotated code of Maryland, this property will be added to the assessment rolls for the tax years listed below.

Property description: \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Full Cash Value of Escaped Property:

	Base Year	Current Year
Date of Finality	_____	_____
Land	_____	_____
Improvements	_____	_____
Total	_____	_____

Phased in Full Cash Value and Assessments of Escaped Property:

Tax Year	_____	_____	_____	_____
Phased in Full Cash Value	_____	_____	_____	_____
Phased in Assessment	_____	_____	_____	_____
State Taxable Assessment	_____	_____	_____	_____
County Taxable Assessment	_____	_____	_____	_____
Munic. Taxable Assessment	_____	_____	_____	_____

If you feel that either of the Full Cash Values listed above is incorrect, you may file an appeal with this office at the address listed below. The last day to file an appeal is \_\_\_\_\_.

**APPEAL PROCEDURE**

Every property owner has the right to appeal. A three step appeal process is available to protect the property owner from an incorrect assessment. The first level is with the local assessment office. The second and third levels are the Property Tax Assessment Appeal Board and the Maryland Tax Court (independent agencies that are completely separate from the Department of Assessments and Taxation).

When considering an appeal, a property owner should only focus on one figure-the total full cash value. At each level in the appeal process a property owner has the opportunity to present evidence that indicates that this value is incorrect.

A property owner may at any time obtain at no charge from their local assessment office brochures, a copy of the worksheet for the property which is the subject of the assessment, and a copy of the sales analysis for the area in which the property is located.

If you wish to appeal, please complete and sign in the space provided below and return this page to the local assessment office. **AN APPEAL MUST BE FILED WITHIN 45 DAYS FROM THE DATE OF THIS NOTICE.**

When filing an appeal, you have three options: (1) to submit an appeal in writing; (2) to meet personally with an assessor; or (3) to have a telephone hearing.

**Options:** Please indicate with a check mark the ONE option you have selected. Note: Expedited service will be given to written appeals (Option #1). These appeals will receive priority in processing.

**Option #1:** WRITTEN APPEAL INSTEAD OF A PERSONAL HEARING. If additional space is needed please attach paperwork.

I am appealing because: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**NOTE:** When you file a written appeal, your account is reviewed based on all available information and a final notice is sent.

**Option #2:** PERSONAL HEARING WITH AN ASSESSOR.

**Option #3:** TELEPHONE HEARING. You will be notified of a date and time to call the assessment office. Collect calls will not be accepted.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Daytime Telephone #

\_\_\_\_\_  
Account Number

\_\_\_\_\_  
Property Address