

SECOND REQUEST

RE: (Property Address, Account No.)

Dear Property Owner:

The Supervisor of Assessments has previously requested an income and expense statement regarding the above mentioned property pursuant to Tax-Property Article, Section 8-105. However, the statement has not been received as of the date of this writing. The Supervisor is again requesting this information and has attached a standardized form for your use.

This letter shall also serve as notice under Tax-Property Article, Section 8-105(c) that if the statement is not received by June 15 of this year, the penalty specified in Tax-Property Article, Section 8-105(e) will be imposed. That penalty is currently \$100 per day up to a maximum equal to 0.1% of the value of the property listed on the assessment roll.

Subject to Tax-Property Article, Section 14-508(a), if a property owner fails to submit the required income and expense information, the owner may not challenge the value of the property on the basis of the capitalization of income method beyond the supervisor level of appeal, unless the appropriate income and expense information is provided at the supervisor appeal.

The standard departmental forms are attached. While it is possible to submit the requested information on another form, all of the information requested on the standard form should be presented on any alternative submission. The Mortgage/Sales Information section should be completed where applicable. In addition, the certification section of the standard form should be completed by the owner or an officer of the corporation or partnership and attached to the submitted material.

Any and all information supplied will be held strictly confidential except when disclosure is required to appeal or defend a valuation at the Maryland Tax Court level [Tax-Property Article, Section 14-201 (2) (b)]. A copy of this letter will be retained in your file as proof that this second notice was forwarded to you by first class certified mail, return receipt requested.

If you have any questions regarding the materials requested or forms which you have received, please call _____ between 8:00 a.m. and 4:30 p.m. Monday through Friday.

Please Return To: