

MAXIMUM POTENTIAL PENALTY NOTICE

Attachment #2

[Date]

Property Owner
Mailing Address
City, ST Zip Code

RE: Tax Property Article § 8-105
Property Address:
Account Number:

Penalty of \$100 per day up to a MAXIMUM penalty of \$[Amount].

Dear Property Owner:

This letter is to inform you the Supervisor of Assessments for the Maryland Department of Assessments and Taxation, for the County office shown, has not received the Income Questionnaire for the property listed above. **The final date to respond to the questionnaire without penalty, as sent to you in two certified mailings earlier this year, was June 15, [Year].**

Under Tax-Property Article, Section 8-105(b) the Supervisor of Assessments is authorized to collect income and expense information for income producing properties. A request was mailed to you by certified mail on or about March 1, [Year] for you to submit income and expense information for your property by May 15 of this year. A Second Notice requesting this information was mailed to you by certified mail on or about May 15, [Year].

Failure to submit the required information resulted in imposition of the following penalty beginning June 15, [Year] as required by Section 8-105(e) of the Tax-Property Article:

A penalty of \$100 per day will accrue on a daily basis until either the requested information is received or the MAXIMUM penalty not to exceed .1% of the value of the property as listed on the assessment roll is reached.

To avoid further penalty charges please send the completed Questionnaire to the address listed below immediately. If you have already submitted the questionnaire information, please contact this office to resolve any concerns you may have regarding this penalty.

Supervisor of Assessments for
[County]