

**INCOME/EXPENSE INFORMATION
APPEAL TO SUPERVISOR-DECISION**

MEMORANDUM

TO: (Property Owner)

FROM: _____,
Supervisor of Assessments

_____,
County

DATE: _____

SUBJECT: Tax-Property Article – Section 8-105
Penalty Due
Property Owner
Address
Account #

As a result of your appeal to the Supervisor of Assessments for _____, you are hereby notified that a penalty of \$_____ will be imposed for the above identified property due to a failure to provide income and expense information as requested. This penalty is required by Section 8-105 of the Tax Property Article, and is calculated as follows:

of Days Delinquent X \$100 per Day = Penalty Amount

(Not to exceed 0.1% of the value of the property listed on the assessment roll).

You have a right to submit a written appeal regarding this penalty within 30 days of the date of this notice. Your appeal should be directed to the attention of the Maryland Tax Court, 301 West Preston Street, Room 1513, Baltimore, MD 21201.

You will receive a bill for this penalty from the County Tax Collector. Please remit your payment directly to the County Tax Collector.

cc: Collector, County Property Tax