

Date _____

Owner _____

Address _____

City _____ State _____ Zip _____

Re: **FINAL NOTICE - Imposition of Agriculture Transfer Tax, Surcharge and Penalty**

Account Number: _____ Site Address: _____

Map # _____ Parcel _____ Block _____ Lot _____

Acreage: _____
Amount in Violation

Dear _____

All the evidence in reference to your appeal of the imposition of an Agricultural Transfer Tax, surcharge and penalty for the above referenced property was reviewed. **By this letter we hereby affirm the imposition of the Agricultural Transfer Tax, surcharge and penalty for the above referenced property.** Based on this finding, the amount of Agriculture Transfer Tax, surcharge and penalty remains due in the amount of \$ _____. This amount remains payable to as the Local Jurisdiction Treasurer's or Finance Office indicated on the original notice of violation.

Under the provisions of the Tax-Property Article §14-512(b) of the Annotated Code of Maryland, you have the right to appeal the above finding to the Maryland Tax Court. **Your appeal must be postmarked, to or otherwise filed in, the Maryland Tax Court within thirty (30) days from the final notice date indicated above.** The address of the Maryland Tax Court is:

Maryland Tax Court
301 W. Preston Street, Suite 1513
Baltimore, MD 21201

Should you have questions concerning the filing of your appeal, you may contact the Maryland Tax Court at 410-767-4830. You may also obtain further information about the Maryland Tax Court by visiting their website at www.taxcourt.maryland.gov.

Please note that if you appealed the valuation used in the determination in the Agricultural Transfer Tax, you will be receiving an additional final notice of this valuation appeal. That notice will contain instructions for a further appeal to the Property Tax Assessment Appeals Board. The appeal of value is treated separately from the appeal of the *imposition* of the tax, and proceeds to a different body for a second level of review.

Sincerely,

Printed Name of Supervisor of Assessments

cc: County Treasurer or Finance Department: _____