

**Attachment # 4 019-120-010**

The following sample may be used for notification of a termination of rezoned status. A copy of this letter should be provided to the local finance office. The local assessment office should collect the penalty and promptly forward it along with a copy of this letter and the penalty calculation sheet to the Department's Chief Financial Officer. The local finance office should be notified when the penalty has been received in the local office.

**MEMORANDUM**

**TO:**

**FROM:**

**DATE:**

**SUBJECT:** Tax Property Article 8-228 Assessing rezoned real property  
Termination of Status; penalty  
Account Number:

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The account referenced above was receiving a residential use assessment for rezoned residential property. Termination of the rezoned real property status occurs when the property ceases to be used as the principal residence of the owner or when the property is subdivided or sold. (*Insert reason why the property no longer qualifies and the date of the noncompliance*). The account is subject to a recapture penalty in the amount of \$\_\_\_\_\_. A copy of the computation sheet is attached.

Please remit this amount payable to State Department of Assessments and Taxation within sixty (60) days to the following address:

Local Assessment Office  
Address of local office

If payment is not received within 60 days of the date of this letter, interest accrues at an annual rate of 12%.

Pursuant to Tax Property Article 14-506 (c) you have the right to submit a written appeal regarding this penalty within 30 days of the date of this notification. Your appeal should be directed to the attention of the Supervisor of Assessments at the address listed below.

Cc: Collector County Property Tax