

Attachment #3 014-065-020

Mail Date

Owner Name

Address 1

Address 2

City, State, Zip Code

RE: Timeliness of Appeal
Account #: 12-34-564789
Property Site Address

Dear Property Owner,

This is written notification that our office has received your Appeal of the Penalty Imposition for failure to provide income and expense information as required by Section 8-105 of the Tax Property Article for the above referenced account. The appeal was submitted after the last day to legally file an appeal within 30 days of the date of the Penalty Imposition Notice. Your appeal was submitted on Month Day, Year and the last day to file an appeal was Month Day, Year.

Therefore, it is determined the appeal was not filed in a timely manner and therefore is not a valid appeal.

You may appeal the determination of late filing to the Maryland Tax Court within thirty (30) days of the date of this letter. The appeal must be filed with the Maryland Tax court at 301 W. Preston Street, Suite 1513, Baltimore, MD 21201. Any appeal of the determination of late filing to the Maryland Tax Court will be strictly to determine the timeliness of the appeal filing and is not an appeal of the amount of the penalty imposed.

Please contact our office if you have any questions pertaining to this matter.

Sincerely,

Supervisor Name
Supervisor of Assessments & Taxation
County