

Attachment #4 014-065-020

Mail Date

Owner Name

Address 1

Address 2

City, State, Zip Code

RE: Final Notice of Penalty Amount Due

Account #

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.

It has been determined the income and expense information has been received by this office but was filed after June 15 as required by law and therefore is subject to penalty. As the requested information has now been received the penalty has been reduced from \$\_\_\_\_\_ to \$\_\_\_\_\_ for the above identified property. This penalty is required by Section 8-105 of the Tax Property Article and is calculated as the Number of Days Delinquent x \$100 per Day = Penalty Amount but not to exceed 0.1% of the value of the property as listed on the assessment roll. 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.

You may appeal this final determination of penalty imposition 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.

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

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

Sincerely,

Supervisor Name

Supervisor of Assessments & Taxation

County

cc: Collector, County Property Tax Name