

## 29.

## Notice As To Assessments

(a) Before (1) any existing [assessment against any person for the last preceding year] *valuation of property for tax purposes* shall be increased, or (2) any classification of any property changed, or (3) any [assessment] *tax liability* against any person transferred to another person, or (4) any new [assessment] *valuation of property* made against any person, either by the State Tax Commission (acting within its original jurisdiction), the [County Commissioners, or the Appeal Tax Court] *Supervisors of Assessments for the county or Department of Assessments* of Baltimore City, it shall be the duty of the [assessing] *appropriate authority* [(except in cases where the notice by publication authorized in Section 248 shall have been given)] to notify the person against whom it is proposed to make, increase or change such [assessment] *valuation* or classification by a written or printed notice, appointing a day for such person to make answer thereto or present such proof as he may desire in the premises.

(b) Such notice shall be served on such person at least twenty days before the day of hearing appointed therein, in the following manner, that is to say, either (1) by personal service in the manner in which original process in an action at law is required to be served, by the sheriff, or (2) by leaving a copy of such summons at such person's last place of abode, or (3) by placing a copy of the notice in the United States mail postage prepaid, addressed to such person at his ordinary post office address for the receipt of mail, in a sealed envelope with the return address of the State Tax Commission, [County Commissioners, or Appeal Tax Court,] *Supervisors of Assessments or Department of Assessments of Baltimore City*, as the case may be, on the outside, provided that if such person resides or does business in Baltimore City, it shall be sufficient if said envelope be addressed to the residence or place of business of such person as it appears in the then latest edition of the Baltimore City Directory or telephone directory, and provided also that a record of the date of mailing and manner of addressing said envelope shall be contemporaneously made and carefully preserved among the records of the [assessing] *appropriate authority*, or (4) if the property to be [assessed] *valued* or classified be real estate situated in Baltimore City having a street number, and the name of the owner is unknown or does not appear in such directory, then by addressing and mailing an envelope containing a copy of such notice in the manner prescribed in sub-division (3) of this paragraph to such street number, a record being similarly kept of the date and manner of such posting, or (5) if the property to be [assessed] *valued* or classified be real estate or tangible personal property and the owner thereof is unknown or a non-resident or cannot be found or served in any manner hereinabove authorized, then by serving such notice upon the person, if any, in actual custody and possession thereof or if no person be found in actual possession or custody thereof, then by posting the same conspicuously upon such real estate or tangible personal property; provided that if the mail address of such person be known, even though he be a non-resident, it shall be the duty of such taxing authority (though not a condition precedent to the validity of the [assessment] *valuation*), to mail a copy of the notice to such address.

(c) Such notice may be accompanied by such interrogatories per-