

(3) IF ACTION IS TAKEN UNDER PARAGRAPH (2) OF THIS SUBSECTION, THE DEPARTMENT OR SUPERVISOR SHALL MAIL A NOTICE OF ASSESSMENT TO THE OWNER. THE NOTICE MAY BE APPEALED AS PROVIDED BY TITLE 14, SUBTITLE 5 OF THIS ARTICLE.

14-1104.

(a) Except as otherwise provided in [subsection] SUBSECTIONS (b) AND (C) of this section, property tax shall be assessed for the taxable period required in Title 8 of this article.

(b) Escaped property shall be assessed under § 14-404 at the time the property is located and for the 3 preceding taxable years.

(C) ASSESSMENTS OR ABATEMENTS UNDER § 8-419(C) OF THIS ARTICLE SHALL BE MADE ON OR BEFORE THE LATER OF:

(1) 3-YEARS 1 YEAR AFTER THE REPORT UNDER § 11-101 OF THIS ARTICLE WAS FILED; OR

(2) 3-YEARS 1 YEAR AFTER THE DUE DATE OF THE REPORT.

(D) ASSESSMENTS UNDER § 8-419(C) OF THIS ARTICLE MAY NOT BE MADE WHEN ALL PROPERTY HAS TRANSFERRED SINCE THE ORIGINAL REPORT FILING UNDER § 11-101 OF THIS ARTICLE.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall only apply to assessments effective for July 1, 1985 and thereafter.

SECTION 4. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall take effect June 1, 1985 and shall remain in effect until February 1, 1986. On February 1, 1986, and with no further action required by the General Assembly, Section 1 of this Act shall be of no further effect.

SECTION 5. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take effect ~~October-17-1985~~ February 1, 1986.

Approved May 21, 1985.

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CHAPTER 223

(Senate Bill 658)

AN ACT concerning