

APPEAL PROCEDURE

You have the right to appeal this notice of assessment. A three step appeal process is available to protect the property owner from an incorrect assessment. The first level appeal is with the local assessment office. The second and third level appeals are with the Property Tax Assessment Appeal Boards and the Maryland Tax Court. These are independent agencies that are completely separate from the Department of Assessments and Taxation. At each level in the appeal process you have the opportunity to present evidence showing why the Total New Market Value (page 1, box 7) is incorrect.

To appeal your notice of assessment, you can visit our website at www.dat.maryland.gov or complete and sign this appeal form and return it to the local assessment office at the address shown on page 1 of this notice. An appeal must be filed within 45 days from the date of this notice. When filing an appeal you have three options: (1) to submit an appeal in writing; (2) to meet personally with an assessor; or (3) to have a telephone hearing. Please indicate with a check mark the one option you have selected. Expedited service will be given to written appeals (Option #1).

_____ Signature	_____ Date
_____ Print Name	_____ Daytime Telephone #

☐ **Option #1 Written Appeal Instead of a Personal Hearing:** If additional space is needed, attach paperwork to this appeal form. I am appealing the TOTAL NEW MARKET VALUE because:

NOTE: When you file a written appeal, your account is reviewed based on all available information and a final notice is sent.

☐ **Option #2 Personal Hearing with an Assessor:** Please select the preferred time under column A or B (only one box should be selected). The assessment office will honor requests for hearings during non-business hours and/or alternate locations **if possible**. Alternate locations are public facilities, such as libraries, which are reserved by the Department to allow property owners an alternative to a personal hearing at the assessment office. You will be notified of the date and time for your hearing. You have the right to postpone this hearing one time.

A. ASSESSMENT OFFICE

OR

B. ALTERNATE LOCATION

☐ Business Hours

☐ Business Hours

☐ Evening Hours

☐ Evening Hours

☐ Saturday Hours

☐ Saturday Hours

☐ **Option #3 Telephone Hearing:** You will be notified of a date and time to call the assessment office. Collect calls will NOT be accepted.

If you are filing an appeal, or requesting a copy of your property worksheet or a sales analysis/listing, please make a copy of the front and back of this page for your records.

If you file an appeal, you may also obtain copies of the worksheets for other comparable properties. A fee of \$1.00 for each comparable worksheet must be included with your request, with the check made payable to the State Department of Assessments and Taxation. Please use the space provided below to identify the comparable properties. Attach an additional sheet of paper if more space is needed. Reminder: There is no charge for a copy of the worksheet of your own property.

Street Address of Comparable Property Or Lot, Block and Parcel Number	Owner of Comparable (If Known)

PROPERTY INFORMATION AND BROCHURES

Please check the appropriate box and return this form to your local assessment office at the address shown on page 1 if you want either the Property Worksheet or the Sales Analysis/Listing. Brochures and other information about your assessments can also be found on our website at www.dat.maryland.gov

☐ Sales Analysis/Listing

☐ Property Worksheet