

MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION
PETITION FOR REVIEW or NEW OWNER APPEAL OF REAL PROPERTY

Use this form to file a Petition for Review or New Owner Appeal of the valuation or classification of real property. This form must be completed in full and signed by the property owner, an authorized representative or, in limited cases, a third party. Further information about the appeal process can be found on the Department's website www.dat.maryland.gov.

By filing a Petition for Review, any open appeals for previous tax years will only be effective for those tax years prior to the effective tax year for this Petition for Review.

APPEAL TYPE **Petition for Review** - Check if you are requesting an appeal of your property out of the normal assessment cycle. A Petition for Review must be filed on or before the first business day following January 1, for the next upcoming taxable year starting July 1.

New Owner Appeal - Check if property was transferred to you between January 1 and June 30.

Appeal must be filed on or before 60 days from the date of transfer. (*Transferred means the date the instrument that gave you ownership was recorded, unless you submit copies of an instrument evidencing a different transfer date.*)

■ **PROPERTY ADDRESS:** _____

■ **PROPERTY ACCOUNT NUMBER** (if known): _____

■ **Indicate if you are the** **Owner** or **Representative of Owner** or **Third Party**

Select one. A Third Party can be selected only for a Petition for Review and if you are neither the property owner or an owner's authorized representative. *Note that the property owner will be informed of the filing of this Petition and the resulting decision.*

■ **Full name of current owner(s):** _____

■ **Mailing Address of Current Owner(s):** _____

If you are the owner, is this mailing address to be used by the Department as your primary mailing? **Yes** **No**

If you are not the Owner, provide your full name, position, company, and mailing address. **Include copy of a letter of authorization if not filing as a Third Party:**

■ **Are you appealing the** **value** or **classification** of this property? (**Select one**)

■ **Has the property been appraised in the previous 3 years?** **No** **Yes** **If yes, indicate appraised value \$** _____

■ **If this property is income producing, include copies of income and expense statements for the previous three calendar years. Income & expense forms are available on the Department's website. Income and expense information must be submitted at the Supervisor's level of appeal, or you may not challenge the assessment of your property on the basis of the income method at later appeal levels (Tax Property Article §14-508).**

■ **Please indicate your appeal preference below: (select one)**

In Person – Office will notify you of a scheduled date and time in which to appear in person.

By Phone – Office will notify you of a scheduled date and time in which to call into the office.

Written – You do not wish to appear for a scheduled hearing, but desire the above information to be considered upon review of the property's valuation or classification (include any related documentation or pictures).

■ **If written, please state the reason(s) you feel the value or classification of this property is incorrect; if necessary, attach additional pages or documentation:** _____

I declare under the penalties of perjury that the statements contained herein have been examined by me, and to the best of my knowledge, information, and belief, are true, correct, and complete.

Signature

Daytime Telephone Number

Date

As a result of this filing, you will be mailed your property worksheet and area sales listing prior to your hearing date. Once the information from the appeal is considered, you will be mailed a final notice detailing the result of this appeal.

This form seeks information for the purpose of reviewing the value of the indicated property. Failure to provide this information may result in denial of your request. Note that as a result of this request, the property's current market value may also be increased by the Department. Information submitted in an appeal may be considered part of the "personal record" as defined in State Government Article, §10-624. Consequently, you have the statutory right to inspect your file and to file a written request to correct or amend any information you believe to be inaccurate or incomplete. Personal information provided to the State Department of Assessments and Taxation is not generally available for public review. However, this information is available to officials of the State, County, or Municipality in their official capacity and to taxing officials of any State or the federal government, as provided by statute. Additionally, if your property would be used by the State Department of Assessments and Taxation as a comparable for purposes of establishing the value of another property in a hearing before the Maryland Tax Court, the requested information, or a portion thereof, may have to be provided to the owner of that other property.