

**§686. Denial of homestead exemption; appeals**

If the assessor determines that a property is not entitled to a homestead exemption under this subchapter, the assessor shall promptly provide a notice of denial, including the reasons for the denial, to the applicant by either personal delivery or regular mail. An applicant may appeal a denial of an exemption under this subchapter using the procedures provided in subchapter 8. If the assessor determines that a property receiving an exemption under this subchapter any year within the 10 preceding years was not eligible for the exemption, the assessor shall immediately notify the bureau in writing. [PL 2019, c. 607, Pt. A, §6 (AMD).]

**SECTION HISTORY**

PL 1997, c. 643, §HHH3 (NEW). PL 1997, c. 643, §HHH10 (AFF). PL 2019, c. 607, Pt. A, §6 (AMD).

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