

recommendation of said State Department of Forestry to accept gifts of land to the State, the same to be held, protected and administered by the State Department of Forestry as State Forest Reserves, and to be used so as to demonstrate the practical utility of timber culture, water conservation and as a breeding place for game. Such gifts must be absolute except for the reservation of all mineral and mining rights over and under said lands, and a stipulation that they shall be administered as State Forest Reserves, and the Attorney General of the State is directed to see that all deeds to the State of lands mentioned above are properly executed before the gift is accepted.

SEC. 2. *And be it further enacted*, That this act shall take effect June 1, 1947.

Approved April 25, 1947.

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#### CHAPTER 648.

(Senate Bill 354)

AN ACT to repeal and re-enact, with amendments, Section 191 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Appeals", providing the time in which Supervisors of Assessments may appeal from the action of the County Commissioners to the State Tax Commission.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 191 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Appeals", be and the same is hereby repealed and re-enacted, with amendments, and to read as follows:

191. Any taxpayer, any city, or the Attorney General on behalf of the State, or a supervisor of assessments as provided in Section 177 of this Article, claiming to be aggrieved because of any assessment or classification, or because of any increase, reduction, abatement, modification, change or alteration or failure or refusal to increase, reduce, abate, modify or change any assessment, or because of any classification or change in classification, or refusal or failure to make a change, by the County Commissioners, the Appeal Tax Court of Baltimore City or the assessing authorities of any other city, may by petition appeal to the State