

for the purpose of recording tax liens and all other municipal liens as hereinabove enumerated. Said "Tax Lien Record" shall show the location of the property, the character of the liens against the same, and the amount of the liens as of the date of recording. After a lien shall have been recorded in the "Tax Lien Record" herein required to be maintained, the same shall remain a lien until paid; and no Statute of Limitations shall operate as a bar to the collection of the same.

SEC. 3. *And be it further enacted,* That this Act shall take effect June 1st, 1933.

Approved April 21, 1933.

CHAPTER 216.

AN ACT to repeal and re-enact with amendments Section 182 of Article 81 of the 1929 Supplement to the Annotated Code of the Public General Laws of Maryland, title "Revenues and Taxes," sub-title "Appeals," providing for a hearing before the County Commissioners or the Appeal Tax Court of Baltimore City or the assessing authorities of any other city as to the assessment of any property or any unit of tax value, or as to the increase or reduction or abatement of any such assessment, or as to the classification thereof, and fixing the time in which the demand for such a hearing shall be filed.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 182 of Article 81 of the 1929 Supplement to the Annotated Code of the Public General Laws of Maryland, title "Revenue and Taxes," sub-title "Appeals," be and the same is hereby repealed and re-enacted with amendments so as to read as follows:

182. Any taxpayer, or city, or the Attorney General on behalf of the State, may demand a hearing before the County Commissioners or the Appeal Tax Court of Baltimore City or the assessing authorities of any other city as to the assessment of any property or any unit of tax value, or as to the increase or reduction or abatement of any such assessment, or as to the classification thereof, for the next ensuing year; and no formal proceedings shall be