

sections be and the same are hereby added to said Article, said new sub-title to be known as "Appeal Tax Courts" and said new sections to be known as Sections 186, 186A and 186B, to follow immediately after Section 185 of said Article, and to read as follows:

186. The County Commissioners of each county are hereby authorized and empowered (but are not required) to create, by resolution, an Appeal Tax Court consisting of three members to be appointed by the County Commissioners for terms of three years, so arranged that one of said members shall retire on June 1st in each year. One of said members shall be designated by the County Commissioners as Chairman, and each of said members shall receive such compensation as may be provided by the County Commissioners. The members of an Appeal Tax Court shall be removable by the County Commissioners only for incompetence or other cause, and after a hearing before the County Commissioners. All vacancies shall be filled by appointment of the County Commissioners.

186A. A majority of an Appeal Tax Court shall constitute a quorum for the transaction of any business, the performance of any duty or the exercise of any power conferred upon such Appeal Tax Court. The Clerk of the County Commissioners shall act as Clerk of the Appeal Tax Court and the County Commissioners shall provide such additional clerical assistance for the Appeal Tax Court as may be necessary. The determination of any matter brought before the Appeal Tax Court shall be evidenced by a written order signed by a majority of its members and filed with its Clerk.

186B. In any county where an Appeal Tax Court has been created by resolution of the County Commissioners as provided in this sub-title, the County Commissioners of such county shall thereafter have no jurisdiction to hear or determine tax appeals, or to assess, classify, reassess or re-classify property for purposes of taxation; but all such powers and duties shall be vested in the Appeal Tax Court, subject to a right of appeal to the State Tax Commission, as provided in the case of assessments by the County Commissioners. Nothing in this sub-title shall affect the powers and duties of the Appeal Tax Court in Baltimore City, as prescribed by local law and ordinance. The provisions of this sub-title shall apply only in Baltimore and Montgomery counties.

SEC. 4. *And be it further enacted,* That all Acts or parts of Acts of any Public General or Public Local Laws incon-