

of finality for taxes on tangible personal property assessed by the Appeal Tax Court of Baltimore and Montgomery Counties shall be the same as that for real property.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sub-section (c) of Section 26 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "For What Period and As of What Date Taxes Are Levied", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

26.

(c) All state, county and/or city taxes required to be levied upon assessments made by the State Tax Commission, and all state, county, municipal and other local taxes on tangible personal property by whomsoever assessed, shall be levied for the calendar year and as of the first day of January of such year as the date of finality; except that in Baltimore and Montgomery Counties the date of finality for taxes on tangible personal property assessed by the Appeal Tax Court of Baltimore County shall be the same as may now or hereafter be provided by law for real property.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1949.

Approved May 6, 1949.

CHAPTER 732

(House Bill 432)

AN ACT to repeal and re-enact, with amendments, Section 69 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Collectors and Collections", to provide the power to certain officials in certain counties to decrease or abate an assessment after the date of finality in order to correct erroneous and improper assessments.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 69 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Collectors and Collections", be and it is hereby repealed and re-enacted, with amendments, to read as follows: