

69. The County Commissioners in each county and the Bureau of Assessment in Baltimore City, as to local taxes, and the Comptroller upon certificates of the County Commissioners or Bureau of Assessment in Baltimore City, as to State taxes, shall make all just allowances to the respective collectors for insolvencies and removals and for refunds of taxes made in accordance with the provisions of law. In Baltimore and Montgomery Counties the Appeal Tax Court of the County and in Prince George's and Harford Counties the County Commissioners may, by an order in writing signed by a majority of the members thereof, and approved in writing by the Supervisor of Assessments of the County and by the Treasurer of the County, (in Montgomery County the Director of the Department of Finance), decrease or abate an assessment after the date of finality for any year, whether a protest against said assessment was filed before the date of finality or not, in order to correct erroneous and improper assessments and to prevent injustice, provided that the reasons for such decrease or abatement shall be clearly set forth in such order.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety, and having been passed by a yea and nay vote, supported by three-fifths of all of the members elected to each of the two Houses of the General Assembly of Maryland, the same shall take effect from the date of its passage.

Approved May 6, 1949.

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CHAPTER 733

(House Bill 434)

AN ACT to add a new section to the Code of Public Local Laws of Baltimore County (Smith's 1948 Edition), to be known as Section 84A, under a new title to be known as Title "7A", entitled "Electrical Business", empowering the County Commissioners of Baltimore County to exercise general supervision and control over the conduct of the electrical business in said County, to make regulations in order to supervise and control the conduct of such business, providing for the appointment of an Electrical Administrative Board to administer and enforce such regulations, and providing penalties for the violation of such regulations.