

safety and having been passed by a yea and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved March 28, 1952.

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## CHAPTER 34

(Senate Bill 58)

AN ACT to add two new sub-sections to Section 2 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Rules of Construction", to be known as sub-sections (22) and (23), respectively, and to follow immediately after sub-section (21) of said Section 2; to repeal and re-enact, with amendments, Sections 11 and 14 SECTION 11 of said Article and Title, sub-title "Method of Assessment", as said Sections were amended SECTION WAS AMENDED by Chapter 616 of the Laws of 1951; to repeal and re-enact, with amendments, paragraph (b) of sub-section 8 of Section 175 of said Article and Title, sub-title "State Tax Commission", as said paragraph was enacted by Chapter 616 of the Laws of 1951; defining the words "assessment" and "appraisal", and clarifying and altering the method by which assessments are to be made.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That two new sub-sections be and they are hereby added to Section 2 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Rules of Construction", said new sub-sections to follow immediately after sub-section (21) of said Section and to be known as sub-sections (22) and (23), respectively, and to be read as follows:

2.

(22) *When used in connection with direct taxes, the word "assessment" shall mean the valuation assigned to property for purposes of a tax levy.*

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.