

## CHAPTER 326

(Senate Bill 374)

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", as said section was amended by Chapter 732 of the Acts of 1949, including Cecil AND KENT ~~County~~ COUNTIES with the list of counties which may decrease or abate an assessment after the date of finality in order to correct erroneous and improper assessments, CORRECTING AN OBSOLETE REFERENCE IN SAID SECTION AND AUTHORIZING UNDER CERTAIN PROCEDURE IN BALTIMORE CITY A DECREASE OR ABATEMENT OF AN ASSESSMENT AFTER THE DATE OF FINALITY.

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"Collectors and Collections", as said section was amended by Chapter 732 of the Acts of 1949, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

69. The County Commissioners in each county and the [Bureau] *Department* of Assessment in Baltimore City, as to local taxes, and the Comptroller upon certificates of the County Commissioners or [Bureau] *Department* 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 CITY THE BOARD OF MUNICIPAL AND ZONING APPEALS, IN Baltimore and Montgomery Counties the Appeal Tax Court of the County and in Cecil, KENT, 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 IN BALTIMORE CITY AND 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

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.