

CHAPTER 616

(Senate Bill 361)

AN ACT to repeal and re-enact, with amendments, Sections 11 and 14 of Article 81 of the Annotated Code of Maryland (1939 Ed. and 1947 Supp.), title "Revenue and Taxes," sub-title "Ordinary Taxes," heading "Assessments"; to repeal sub-sections (5) and (8) of Section 175 of said Article and title, sub-title "General Provisions," heading "State Tax Commission," and to enact in lieu thereof two new sub-sections, to be known as sub-sections (5) and (8) of said Section 175, to follow immediately after sub-sections (4) and (7), respectively, of said Section 175; and to add a new Section to said Article, title, sub-title and heading, to be known as Section 180B, to follow immediately after Section 180A, as said Section 180A was enacted by Chapter 63 of the Acts of 1949, changing the system of assessing property, providing for a system of appraisal aids, and providing that copies of building permits shall be filed with the Supervisors of Assessments.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 11 and 14 of Article 81 of the Annotated Code of Maryland (1939 Ed.), title "Revenue and Taxes," sub-title "Ordinary Taxes," heading "Assessments," be and they are hereby repealed and re-enacted, with amendments, to read as follows:

11. Except as hereinafter provided, all property directed in this Article to be assessed, shall be assessed at the full cash value thereof on the date of finality. Any assessment existing on June 1, 1929, or thereafter made, shall continue in force from year to year until changed pursuant to the provisions of this Article.

Except as to property assessable by the State Tax Commission in its original jurisdiction: From and after the date of finality following on or next preceding January 1, 1954, or in any county or Baltimore City all property directed in this Article to be assessed shall be appraised and assessed at such value as would have been the full cash value thereof on the date of finality falling on or next pre-

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.