

THEREIN TO THE BOARD OF MUNICIPAL AND ZONING APPEALS AND TO THE SUPERVISOR OF ASSESSMENTS IN BALTIMORE CITY, AND MAKING CERTAIN ALTERNATE PROVISIONS FOR DECREASING OR ABATING ASSESSMENTS AFTER THE DATE OF FINALITY IN BALTIMORE CITY.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 66 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes," sub-title "Collectors and Collections," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

66. The County Commissioners in each county and the Department of Assessment in Baltimore City, as to local taxes, and the Comptroller upon certificates of the County Commissioners or 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 *Alleghany*, Cecil, Kent, CAROLINE, WASHINGTON, CARROLL, ANNE ARUNDEL, CALVERT, CHARLES, ST. MARY'S, TALBOT, ~~DORCHESTER~~, WICOMICO AND WORCESTER, Prince George's and Harford Counties the County Commissioners, AND IN ANY INCORPORATED TOWN IN CAROLINE COUNTY, THE TOWN BOARDS 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) RESPECTIVELY, 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. IN BALTIMORE CITY THE BOARD OF MUNICIPAL AND ZONING APPEALS BY AN ORDER IN WRITING SIGNED BY A MAJORITY OF THE MEMBERS THEREOF MAY DECREASE OR ABATE AN ASSESSMENT AFTER THE DATE OF FINALITY FOR ANY YEAR WHETHER OR NOT A PROTEST AGAINST SAID ASSESSMENT WAS FILED BEFORE THE