

CHAPTER 251

(House Bill 526)

AN ACT to repeal and re-enact, with amendments, Section 242 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes," sub-title "State Tax Commission," providing that the County Commissioners of Harford County shall receive no compensation in addition to their salaries for their services in reviewing assessments and in hearing protests against said assessments.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 242 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "State Tax Commission", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

242. The County Commissioners of the several counties, *but not including the County Commissioners of Harford County,* for their services in reviewing the assessments recommended to them by the assessors in each county, and in hearing protests against said assessments, shall each receive the sum of not exceeding Ten Dollars (\$10) per day, in addition to their salaries as County Commissioners, and, in Allegany County, the Clerk to the County Commissioners shall be entitled to Ten Dollars (\$10) per day for work in connection with the review of tax assessments. The Counsel to the County Commissioners in their respective counties shall be counsel to the said Commissioners in said review of assessments or hearing of protest, and shall be entitled to reasonable compensation for services rendered, in addition to the salary as counsel to said County Commissioners. The Supervisor of Assessments or one of the assessors shall be present at all such reviews or hearings, to explain and support his recommendations and those of the County Assessors. It shall be unlawful for the County Commissioners (or Appeal Tax Court, if provided under Section 243), to decrease the amount of an assessment after the date of finality for any year, unless a protest against said assessment was duly filed before the date of finality. It also shall

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.