

CHAPTER 521

(House Bill 693)

AN ACT to repeal and re-enact, with amendments, Section 66 of Article 81 of the Annotated Code of Maryland (1954 Supplement), title "Revenue and Taxes," sub-title "Collectors and Collections," including Dorchester County under law relating to adjustment of tax assessments.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 66 of Article 81 of the Annotated Code of Maryland (1954 Supplement), title "Revenue and Taxes," sub-title "Collectors and Collections," be and it is hereby repealed and re-enacted, with amendments, to read as follows: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. Allowances for insolvencies, removals and refunds; decreases in assessments after date of finality.

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 and Montgomery counties the appeal tax court of the county and in Allegany, Cecil, *Dorchester*, Kent, Caroline, Washington, Carroll, Anne Arundel, Calvert, Charles, St. Mary's, Talbot, 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 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 date of finality 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 the order.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1955.

Approved April 18, 1955.

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.