

visions of Section 17 of Article 2 of the State Constitution, bills vetoed after adjournment of the Legislature must be returned by the Governor to the next regular or special session of the General Assembly. The bill was repassed over the Governor's veto by the Senate on February 2, 1956, and by the House of Delegates on February 6, 1956. Under the constitutional provisions it becomes effective on June 1, 1956.

CHAPTER 9

(House Bill 729)

AN ACT to repeal and re-enact, with amendments, Section 17 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Method of Assessment", specifying the method of assessment for lands which are actively devoted to farm or agricultural use.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 17 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Method of Assessment", be and it is hereby repealed and re-enacted, with amendments, and to read as follows:*

17. In valuing and assessing real estate, the land itself and the buildings or other improvements thereon shall be valued and assessed separately; and buildings or improvements not substantially completed on the date of finality shall not be assessed at all. In case of the separate ownership of the surface of land and of minerals or mineral rights therein, the assessing authority may, in its discretion, make separate assessments of the value of the surface and of such minerals or mineral rights. *Lands which are actively devoted to farm or agricultural use shall be assessed on the basis of such use, and shall not be assessed as if sub-divided or on any other basis.*

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

This bill was passed at the 1955 session of the General Assembly and was vetoed by the Governor on April 28, 1955. Under the provisions of Section 17 of Article 2 of the State Constitution, bills vetoed after adjournment of the Legislature must be returned by the Governor to the next regular or special session of the General Assembly. The bill was repassed over the Governor's veto by the House of Delegates on February 1, 1956, and by the Senate on February 7, 1956. Under the constitutional provisions it becomes effective on June 1, 1956.

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.