

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1959.

Approved February 16, 1959.

CHAPTER 22

(Senate Bill 35)

AN ACT to repeal and re-enact, with amendments, Section 43 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Assessors and Discovery of Taxable Property", clarifying and re-wording the provisions of the law concerning an assessment of property by certain taxing or assessing authorities when a taxpayer neglects to file a return.

WHEREAS, Section 43 of Article 81 in the 1957 Code was amended by Chapter 28 of the Acts of 1955; and

WHEREAS, In the process of amending this section and of adding language to it, the wording of the section was rendered uncertain; and

WHEREAS, It is desirable to re-phrase this language in order to carry out the obvious intent of the Act of 1955; now, therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 43 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Assessors and Discovery of Taxable Property", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

43. Assessment by tax authorities where taxpayer neglects to file return. **[If any person shall, when required by the county commissioners, the appeal tax court or the department of assessments of Baltimore City, their assessors, after ten days' notice, neglect]** *If any person, when so required by the county commissioners or county council, appeal tax court or department of assessments in Baltimore City, or their assessors, shall neglect after ten days' notice to render the account required in Section 42, said county commissioners or county council, appeal tax court or department of assessments of Baltimore City, or assessors, shall, on their own knowledge, and on the best information they can obtain, value and assess the personal property of such person to the utmost sum they believe the same to be worth in cash and notify such person of the assessment and valuation thereof, with opportunity for hearing thereon.*

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1959.

Approved February 16, 1959.

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.