

“Revenue and Taxes”, sub-title “Collectors and Collections”, to add Frederick County to those counties wherein the county commissioners under certain conditions may decrease or abate certain erroneous or improper assessments.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 67 of Article 81 of the Annotated Code of Maryland (1957 Edition), title “Revenue and Taxes”, sub-title “Collectors and Collections”, be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

67.

The county commissioners in each county and the department of assessments in Baltimore City, as to local taxes, and the Comptroller upon certificates of the county commissioners or department of assessments 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, Queen Anne's, [and] Harford and Frederick 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.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1961.

Approved March 23, 1961.

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## CHAPTER 140

(Senate Bill 255)

AN ACT to repeal and re-enact, with amendments, Section 25 of the Code of Public Local Laws of Garrett County (1957 Edition, being Article 12 of the Code of Public Local Laws of Maryland), title “Garrett County”, sub-title “Auctions”, as last amended by Chapter 162 of 1959, to delete a ~~requirement~~ PROVISION that auctioneers in Garrett County may post a bond with personal surety.

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.