

THE DATE OF FINALITY, IN THE SEVERAL POLITICAL SUB-DIVISIONS AND RELATING ALSO TO THE PROCEDURE FOR SUCH DECREASE OR ABATEMENT.

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Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Collectors and Collections", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

67.

The county commissioners in each county and 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 City the director of assessments, and [in] 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 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 Directors of Assessments in Baltimore City and 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* LAW. THE FINAL ASSESSING AUTHORITY, THE SUPERVISOR OF ASSESSMENTS AND THE COUNTY TREASURER (IN MONTGOMERY COUNTY THE DIRECTOR OF FINANCE) OF EACH COUNTY AND IN BALTIMORE CITY, THE CITY SOLICITOR, THE SUPERVISOR OF ASSESSMENTS AND THE DIRECTOR OF THE DEPARTMENT OF ASSESSMENTS, AND IN ANY INCORPORATED TOWN IN CAROLINE COUNTY, THE TOWN BOARDS, MAY BY AN ORDER, 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 May 3, 1961.

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CHAPTER 757

(House Bill 644)

AN ACT to repeal and re-enact, with amendments, Section 119 (a) of Article 52 of the Annotated Code of Maryland (1960 Supple-