

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Sub-section (a) of Section 29 of Article 81 of the Annotated Code of Maryland (1960 Supplement), title "Revenue and Taxes", be and it is hereby repealed and re-enacted, with amendments, to read as follows:*

NOTICE AS TO ASSESSMENTS

§ 29. Notice

(a) WHEN REQUIRED.—Before (1) any existing valuation of property for tax purposes shall be increased, or (2) any classification of any property changed, or (3) any tax liability against any person transferred to another person, or (4) any new valuation of property made against any person; or (5) whenever any person applies for a change in an existing valuation or classification and there is a change or refusal to change an existing valuation or classification, or (6) *whenever a valuation or classification for a given year, or part thereof, has been appealed, but not finally determined, and the same valuation or classification is made for a subsequent year, on property locally assessed, either by the State Department of Assessments and Taxation (acting within its original jurisdiction), the supervisors of assessments for the county or department of assessments of Baltimore City, it shall be the duty of the appropriate authority to notify the person against whom it is proposed to make, increase, change or refuse to change such valuation or classification by a written or printed notice, appointing a day for such person to make answer thereto or present such proof as he may desire in the premises. Failure to send a notice of assessment in the class of cases set forth in paragraph (6) of this sub-section shall not void any assessment for a subsequent year but the provisions of Section 214A of this Article shall be applicable.*

SEC. 2. *And be it further enacted, That a new Section be and it is hereby added to Article 81 of the Annotated Code of Maryland (1960 Supplement), title "Revenue and Taxes", to follow immediately after Section 214 thereof, to be known as Section 214A, TO BE UNDER THE SUB-TITLE "REFUND OF TAXES", and to read as follows:*

§ 214A. *Whenever any person shall have appealed from, or petitioned for the reduction of, any assessment, locally determined, for ordinary taxes, a final determination of such appeal or petition providing for a reduction in said assessment shall apply, ipso facto, to any assessment for ordinary taxes locally imposed, at the same valuation as that appealed or petitioned to be reduced, on the same property, made for any tax year which is subsequent to the tax year of the assessment so appealed or petitioned to be reduced, for which the date of finality precedes the date of said final determination and for which no notice as to assessments has been sent under Section 29(a) of this Article.*

SEC. 3. *And be it further enacted, That this bill shall take effect June 1, 1961.*

Approved March 28, 1961.