

not fixed by this article; except in *Caroline*, Queen Anne's [County] and *Talbot Counties* where the levy shall be made before the first day of the fifth month after the date of finality in said county; and except in Charles County where the levy shall be made before the first day of the third month after the date of finality in said county; provided that where any fixed or limited rate of county and/or city taxes is prescribed by this article, such county and/or city taxes are hereby levied at such respective rates upon all assessments, persons and property liable thereto under the provisions of this article, and it shall not be necessary for the county commissioners of any county or the legislative department of any city to pass any resolution or ordinance levying the same.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency measure and necessary for the preservation of the public health and safety and having been passed by a ye and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved March 28, 1961.

CHAPTER 233

(House Bill 12)

AN ACT to repeal Section 255 of Article 81 of the Annotated Code of Maryland (1960 Supplement), title "Revenue and Taxes", sub-title "Appeals", and to enact a new Section 255 in lieu thereof to stand in place of the section so repealed, revising and amending the provisions concerning an appeal from an assessment with particular respect to the demand for a hearing, the making of the initial appeal and the dates and times of applying for a hearing before the initial and final assessing authority, and relating generally to appeals from assessments in this State.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 255 of Article 81 of the Annotated Code of Maryland (1960 Supplement), title "Revenue and Taxes", sub-title "Appeals", is hereby repealed and a new Section 255 is enacted in lieu thereof, to stand in place of the section so repealed and to read as follows:

255. Hearing before initial and final assessing authority of city or county.

(a) Before Initial Assessing Authority. With respect to any property assessed locally, any taxpayer, or city, or the Attorney General or Department may demand a hearing before the Supervisor of Assessments or the Director of the Department of Assessments of Baltimore City, as the case may be, or their respectively designated

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.