

(f) If the new valuation under sub-section (e) is greater than the original valuation under sub-section (d), the difference between the two shall be computed in approximately equal annual steps from lower to higher, covering the number of years elapsed between the two. At the time of the conveyance of the tract (or a portion thereof) or of the harvest of the timber (or a portion thereof), the seller owes a revised tax bill computed on such annual increases, payable at the tax rates applicable for the particular year or years.

(g) Buildings, improvements, and agricultural, mineral, and other non-forest values on any such tract are subject to the regular laws for valuation, assessment, and taxation, without regard to the provisions of this section. Lands specially classified under any law for benefit assessments or other special charge or tax remain subject thereto.

(h) A contract under this section may be assigned and transferred to the buyer of all or a portion of a tract. If the buyer assumes the obligation of the contract it shall be transferred to him, and no revised assessment or tax bill is then due under the provisions of sub-section (f).

(i) Taxes imposed on valuations and assessments made under this section are due and payable and shall be otherwise considered under the particular laws applicable thereto at the time of imposition.

81.

19. (C) IN ASSESSING WOODLAND THE ASSESSING AUTHORITY SHALL ASSESS SUCH LAND IN ACCORDANCE WITH THE PROVISIONS OF SECTION 411½ OF ARTICLE 66C. THE SUPERVISOR OF ASSESSMENTS IN THE APPROPRIATE COUNTY SHALL BE NOTIFIED OF LANDS WHICH SHALL BE ASSESSED IN ACCORDANCE WITH THE PROVISIONS OF THE AFORESAID SECTION 411½.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1963.

Approved May 6, 1963.

---

CHAPTER 885

(Senate Bill 402)

AN ACT to add new Sections 125, 126 and 127 to Article 19 of the Code of Public Local Laws of Maryland (1930 Edition), title "St. Mary's County", to follow immediately after Section 124 thereof, and to be under the new sub-title "Office of County Inspector", which sections were repealed by Chapter 501 of the Acts of 1947; to repeal and re-enact, with amendments, Sections 212 and 220 of said Article 19, sub-titles respectively "Taxicabs", and "Zoning", Section 212 having been added by Chapter 419 of the Acts of 1957, LAST AMENDED BY CHAPTER 334 OF THE ACTS OF 1961, and Section 220 having been last amended by Chapter 438 of the Acts of 1959; to add new Section 217P to said Article 19, SUB-TITLE "TRAILERS", to follow immediately after Section