

SUCH EXISTS, OR THE BOARD OF MUNICIPAL AND ZONING APPEALS IN BALTIMORE CITY AS THE CASE MAY BE, to order and enforce a reassessment of any properties, if it appears, after a consideration and evaluation of the results of the annual assessment review required by subparagraph (a) hereof, ~~either that there has been a significant change in the value of such properties or that the existing assessments upon such properties are erroneous because they are significantly greater or less than the assessments on other similar properties possessing comparable values.~~

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

SEC. 2. AND BE IT FURTHER ENACTED, THAT THIS ACT SHALL TAKE EFFECT JUNE 1, 1964.

Approved April 7, 1964.

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## CHAPTER 19

(Senate Bill 20)

AN ACT to repeal and re-enact, with amendments, Section 150 of Article 81 of the Annotated Code of Maryland (1963 Supplement), title "Revenue and Taxes", sub-title "Inheritance Tax", to provide that under certain conditions property of decedents passing to certain religious, charitable, scientific, literary or educational organizations shall be exempt from inheritance taxes.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 150 of Article 81 of the Annotated Code of Maryland (1963 Supplement), title "Revenue and Taxes," subtitle "Inheritance Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

150.

There is hereby levied and imposed a tax at the rate of seven and one-half per centum on every one hundred dollars of the clear value of any and all property, having a taxable situs in this State, passing at the death of any resident or nonresident decedent, in trust or otherwise, to or for the use of any person or persons, other than the father, mother, husband, wife, children or lineal descendants of such decedent; provided, however, that nothing in this section shall apply to property passing to the State or to any county or city of the State by escheat or otherwise, or to monies not in excess of five hundred dollars bequeathed for the perpetual upkeep of a grave or graves. And provided further that nothing in this section shall apply to property passing, in trust or otherwise, to or for the use of a corporation, trust or community chest, fund, or foundation, created or organized under the law of the United States or any state or territory or possession