

county, and for that purpose all the provisions of this subtitle shall be liberally construed [and all powers belonging to collectors of taxes of said county at the date of the passage of the Act of 1898, Chapter 204, so far as the same are not inconsistent with the provisions of this subtitle and its purposes, and so far as the same will facilitate the Treasurer of said county in the discharge of his duties hereunder, shall be possessed by and hereby given to said Treasurer; but he shall not by implication be held to possess any of the powers of such collectors as might tend to delay him in the discharge of his duties, or render the purpose of this subtitle more difficult].

SEC. 3. *And be it further enacted*, That Sections 507, 508, 509, 510, 511, 512, 514 and 515 of said Code of Public Local Laws of Harford County and the said subtitle thereof, be and they are hereby repealed.

SEC. 4. *And be it further enacted*, That this Act applies to property taxes first levied and imposed by or in Harford County, by the County or one of its political subdivisions or special tax areas, or by the State within Harford County, on and after July 1, 1966. All property taxes levied and imposed prior to July 1, 1966, by or in Harford County or one of its political subdivisions or special tax areas, or by the State within Harford County, shall be collected and enforced as if this Act had not been enacted and according to the laws existing immediately prior to July 1, 1966.

SEC. 5. *And be it further enacted*, That subject to the provisions of Section 2 hereof this Act shall take effect July 1, 1966.

Approved April 29, 1966.

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CHAPTER 261

(Senate Bill 289)

AN ACT to repeal and re-enact, with amendments, Section 229 (1) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes", subtitle "Maryland Tax Court", to eliminate the requirement that appeals from the Maryland Tax Court shall be de novo, and to provide that on said appeals from the Maryland Tax Court's final orders to the circuit court of any county or the Baltimore City Court, including appeals from retail sales tax cases, the circuit court of the county or the Baltimore City Court, as the case may be, shall determine the case upon the record of the Maryland Tax Court, with the right to affirm, reverse, remand or modify, and with the further provision that unless the order is erroneous as a matter of law or unsupported by substantial evidence appearing in the record, it shall be affirmed.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 229 (1) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes", subtitle "Maryland Tax Court", be and it is hereby repealed and re-enacted, with amendments, to read as follows: