

eral Laws enacted following 1957 and up to and including the 1967 Regular Session of the General Assembly, is to be prepared and published by the Editorial Staff of The Michie Company; now, therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the 1967 Cumulative Pocket Supplement to the Annotated Code of the Public General Laws of Maryland (1957 Edition), prepared and published by the Editorial Staff of The Michie Company, Charlottesville, Virginia, be and the same is hereby legalized and made evidence of the Public General Laws enacted following 1957 and up to and including the 1967 Regular Session of the General Assembly of Maryland. It shall be deemed and taken as such in all of the Courts of this State and by all Justices of the Peace, Trial Magistrates, and all other public officials of the State and of its political subdivisions.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1967.

Approved April 21, 1967.

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#### CHAPTER 434

(Senate Bill 178)

AN ACT to repeal and re-enact, with amendments, Section 19 (a) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes", subtitle "Method of Assessment", excluding from consideration as an improvement, certain types of seawalls, bulkheads, or other structures built for preventing shore erosion.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 19(a) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle "Method of Assessment" be and it is hereby repealed and re-enacted with amendments, to read as follows:

19.

(a) In valuing and assessing real estate, the land itself and the buildings or other improvements thereon shall be valued and assessed separately; and buildings or improvements not substantially completed on the date of finality, semiannual date of finality or quarterly date of finality shall not be assessed at all. *Any seawall, bulkhead or other structure for the exclusive purpose of preventing shore erosion or to prevent damage by wave action of any body of water shall not be considered an improvement unless the said seawall, bulkhead or structure is a part of some other building or improvement.* In case of the separate ownership of the surface of land and of minerals or mineral rights therein, the assessing authority may, in its discretion, make separate rate assessments of the value of the surface and of such minerals or mineral rights. In Charles County, and in Calvert County, land which is planned or projected for subdivision