

"Collectors and Collections," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

67.

The county commissioners in each county, *the County Manager in Montgomery County*, and the department of assessments in Baltimore City, as to local taxes, and the Comptroller upon certificates of the county commissioners, THE COUNTY MANAGER IN MONTGOMERY COUNTY, or department of assessments in Baltimore City, as to State taxes, shall make all just allowances to the respective collectors for insolvencies and removals and for refunds of taxes made in accordance with the provisions of law. The final assessing authority, the supervisor of assessments and the county treasurer (in Montgomery County the director of finance) of each county and in Baltimore City, the city solicitor, the supervisor of assessments and the director of the department of assessments, and in any incorporated town in Caroline County, the town boards, may by an order, decrease or abate an assessment after the date of finality for any year, whether a protest against said assessment was filed before the date of finality or not, in order to correct erroneous and improper assessments and to prevent injustice, provided, that the reasons for such decrease or abatement shall be clearly set forth in such order.

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

Approved March 24, 1967.

CHAPTER 101

(House Bill 61)

AN ACT to authorize and empower the County Commissioners for Prince George's County, from time to time, to borrow not exceeding Two Million Dollars (\$2,000,000) in order to create and establish a fund to be known as the Revolving Land Acquisition Fund, which fund shall be used to acquire land for future County use; and to effect such borrowing by the issuance and sale to the highest bidder or bidders at public sale of its general obligation, serial maturity coupon bonds in like par amount; empowering said County to fix and determine, by resolution, the form, tenor, interest rates or method of arriving at the same, terms, including redemption and registration provisions, conditions, maturities and all other details incident or necessary to the issuance, public sale and delivery of said bonds, without reference to any other law heretofore enacted; prescribing the method and manner of selling said bonds at public sale; empowering said County, subject to certain limitations, to sell said bonds at, above or below the par value thereof; empowering said County to refund any of said bonds purchased or redeemed in advance of maturity; empowering and directing said County to apply to the payment of principal and interest of said bonds and said refunding bonds any funds received from the State of Maryland and the United States of America, which may be properly allocable to said purpose; empowering and directing said County to contract to levy and to levy, impose and collect