

*(d) Any police employee eligible for the increments hereinbefore provided shall be eligible therefor under the same terms and conditions as are provided in the classified employees schedule; however, the eligibility for such increments shall be based upon time in rank and not on total service time.*

*Any police employee eligible for promotion shall be eligible therefor under the same terms and conditions as are provided in the classified employees plan, and upon promotion no such employee shall receive less than one increment in the new rank.*

*Upon conversion to the new schedule no police employee shall receive less than a ten percent (10%) increase and the next higher increment.*

(D) UPON CONVERSION FROM THE OLD PAY SCHEDULE TO THE NEW SCHEDULE HEREINBEFORE PROVIDED, NO POLICE EMPLOYEE SHALL RECEIVE LESS THAN A TEN PERCENT (10%) INCREASE, AND HE WILL BE ENTITLED TO THAT PAY STEP IN HIS CURRENT RANK WHICH IS NEAREST THE SUM OF HIS PAY UNDER THE OLD SCHEDULE PLUS TEN PERCENT THEREOF.

THE EFFECTIVE DATE OF THIS ACT SHALL BECOME FOR ALL POLICE EMPLOYEES THE ANNIVERSARY DATE UPON WHICH SUBSEQUENT PAY STEPS ARE EARNED, EXCEPT FOR THOSE EMPLOYEES WHOSE DATE OF EMPLOYMENT IS SUBSEQUENT TO THE EFFECTIVE DATE OF THIS ACT. IN THIS LATTER CASE THE DATE OF EMPLOYMENT WILL BE THE ANNIVERSARY DATE UPON WHICH SUBSEQUENT STEPS ARE EARNED.

UPON PROMOTION A POLICE EMPLOYEE SHALL BE ENTITLED TO THE PAY SPECIFIED FOR THE NEW RANK IN THE SAME STEP AS THAT OCCUPIED BEFORE PROMOTION.

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

Approved April 21, 1967.

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CHAPTER 404

(Senate Bill 2)

AN ACT to add new Section 34A to Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes," subtitle "Levy," to follow immediately after Section 34 thereof, and to repeal and re-enact, with amendments, Section 255(a) of said Article of said Code, subtitle "Appeals," to provide for the assessment and taxation of personal property as escaped property when the property has not been reported accurately by the taxpayer, and to provide for a penalty to be added to the assessment and to allow the taxpayer a three-year period to appeal an assessment which the taxpayer claims is too high because of an inaccurate report by him.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That new Section 34A be and it is hereby added to Article 81 of the*