

sessed 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. *In Baltimore County real property assessments may be increased after the date of finality if, after this date, the property undergoes a change in use or character which directly enhances its market value. If market value is increased, the assessment authorities may establish a new assessed valuation for the property in conformity to all like properties, provided notice of the new valuation is served to the property owner in accordance with Article 81, Section 20 of this Code, as amended from time to time. The new assessed valuation shall be effective and taxable for the current levy year.* PROVIDED FURTHER, HOWEVER, THAT LAND MAY BE REASSESSED WHENEVER IT HAS BEEN SUBDIVIDED OR THE CHARACTER OR USE IS CHANGED AFTER THE DATE OF FINALITY BUT BEFORE THE SEMI-ANNUAL DATE OF FINALITY. THE RECORDING OF A PLAT WHICH IS NECESSARY FOR THE PURPOSE OF CONSTRUCTION OF STREETS, WATER OR SEWER FACILITIES SHALL NOT CONSTITUTE A CHANGE IN USE OR CHARACTER EXCEPT FOR THE PURPOSES OF DESCRIPTION AND RECORDING DUAL ASSESSMENTS AS REQUIRED BY SUB-SECTIONS (B) AND (F) OF THIS SECTION.

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 use shall not be assessed as subdivided units until actually conveyed as such.

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1969.

Approved May 14, 1969.

CHAPTER 660
(House Bill 449)

AN ACT to repeal and re-enact, with amendments, Sections 21(g), 21(k), 21(r)(1), 21(r)(3) and 21(o) of Article 62C of the Annotated Code of Maryland (1968 Replacement Volume and 1968 Supplement), title "Maryland Airport Authority," amending the laws concerning the Maryland Airport Authority in order to correct certain references and wording therein.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 21(g), 21(k), 21(r)(1), 21(r)(3) and 21(o) of Article 62C of the Annotated Code of Maryland (1968 Replacement Volume