

finance or his designated agent shall have the right to demand a hearing before the appeal tax court for Montgomery County. Such demand for a hearing shall be in writing and shall contain an informal statement of the contention of the person demanding the hearing; provided, that no demand for a hearing shall be granted under this section unless such demand is filed with the director of finance or his designated agent within thirty days from the date of the above notice. In the case of any hearings under this section, no formal proceedings shall be required and any party in interest may file data and information hearing thereon, without regard to the technical rules of evidence.

The term "gross income" as used in this section, means income derived from any source whatsoever, including, but not limited to, gifts and contributions and sale of real or personal property.

*Section 8.* Subsections (a), (b) and (h) of Section 84-10, Chapter 84, title "Finance and taxation," of the Montgomery County Code 1965 are hereby repealed and re-enacted, with amendments, to read as follows: 84-10. Tax anticipation certificates.

(a) The county executive is hereby authorized and directed to make available tax anticipation certificates for purchase by any county taxpayer being an owner of record of property as of the date of finality for tax purposes and which is subject to county and school property taxes, which certificates may be purchased by the taxpayer and later surrendered in payment of county and school property taxes.

(b) These certificates may be purchased at any time of the year, except during the month of February. The county executive shall make these certificates available at any office of the county finance department and at any state or national bank in the county which offers to issue them to the public.

(h) The county executive may authorize payment to banks for their service in issuing and accepting certificates if the county executive is satisfied that payment is warranted.

*Section 9.* Subsection (d) of Section 84-25, Chapter 84, title "Finance and Taxation," of the Montgomery County Code 1965, as amended, is hereby repealed and re-enacted, with amendments, to read as follows:

84-25. Levied; amount.

(d) Such percentage as hereafter stated, of the value of the consideration for any transfer of land which, while owned by the transferor, has been assessed at any time during the five years preceding transfer on the basis of being actively devoted to farm or agricultural use, said tax to be paid by the transferor of such land.

(i) Six percent of the value of the consideration for any transfer which occurs after June 30, 1969, but before July 1, 1970.

(ii) Four percent of the value of the consideration for any transfer which occurs after June 30, 1970, but before July 1, 1971.

(iii) Two percent of the value of the consideration for any transfer which occurs after June 30, 1971, but before July 1, 1972.

(iv) No tax shall be levied under this subsection (d) after June 30, 1972.