

ment Volume and 1971 Supplement), title "Revenue and Taxes," subtitle "Collectors and Collections," and to repeal Section 235 of said Article, of the Code (1969 Replacement Volume), subtitle, "State Department of Assessments and Taxation," and to enact new Section 235 in lieu thereof, to stand in the place of the section repealed, to require the Director of Assessments for Baltimore City to perform the duties of the Supervisor of Assessments for Baltimore City, and to make other necessary changes in the assessment laws.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 67 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume and 1971 Supplement), title "Revenue and Taxes," subtitle "Collectors and Collections," be and it is hereby repealed and re-enacted, with amendments, and that Section 235 of the said Article of the Code (1969 Replacement Volume), subtitle "State Department of Assessments and Taxation," be and it is hereby repealed and that new Section 235 be and it is hereby enacted in lieu thereof, to stand in the place of the section so repealed; and all to read as follows :

67.

The county commissioners in each county, the chief administrative officer 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 chief administrative officer 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.

235.

[The supervisor of assessments of Baltimore City shall have access to the assessment books of Baltimore City, and all records of the appeal tax court of Baltimore City, and the returns of all assessments made by assessors. He shall have authority to inquire into the assessment of any and all properties and to report the results of his investigations to the appeal tax court of Baltimore City and to the State Department of Assessments and Taxation, and to recommend such changes as he may deem proper. Upon any investigation which shall prima facie establish inequality or inadequacy of valuation of any property in Baltimore City or any class or kind of property or any omission from assessment of any taxable property, he shall immediately report such investigation with recommendations to the