

Article and subtitle of the Code, and to enact new Sections 245, 246 and 246A in lieu thereof, to stand in the place of the Sections repealed; and to repeal and re-enact, with amendments, § 3 of Article 64A of the said Code (1972 Replacement Volume), title "Merit System", to change the manner of appointing supervisors of assessments and assessors, to provide for the classes of counties, salaries, and qualifications of supervisors and assessors, to provide for the transfer of supervisors, assessors, and assessing personnel to State employment, with certain exceptions and subject to certain requirements, to provide for State assumption of funding of salaries and expenses of supervisors, assessors, and assessment personnel and offices; to repeal obsolete provisions relating to the numbers and salaries of supervisors and assessors, to make necessary changes in other laws, to revise the procedures of appealing assessments to local boards of county commissioners or appeal tax courts, to establish State property tax assessment appeal boards in the counties and Baltimore City and to provide for their salaries, and to relate to assessment appeals, assessment personal and assessments in the State.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That §§ 233, 234, 236, ~~and~~ 237, 245, 246 and 247 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume and 1972 Supplement), title "Revenue and Taxes", subtitle "State Department of Assessments and Taxation", be and the same are hereby repealed and re-enacted, with amendments, and that Sections 13, 249, and 255 respectively of the same Article of the Code, subtitles, "By Whom Assessments Shall be Made", "Appeal Tax Courts", and "Appeals", respectively, be and they are hereby repealed and re-enacted, with amendments; and that Section 248 of the same Article of the Code, subtitle, "Appeal Tax Courts" be and it is hereby repealed, and that new Section 248 be and it is hereby enacted in lieu thereof, to stand in the place of the Section repealed; and that §§ 3, 233A, 235, 238, 238A, 239, 240 and 241 of the same Article of the Code, subtitle "State Department of Assessments and Taxation", be and the same are hereby repealed, ~~and that Sections 245 and 246 of the said Article and subtitle of the Code, be and they are hereby repealed,~~ and that Section 250 of the same Article of the Code, subtitle "Appeal Tax Courts", be and the same is hereby repealed; and that new Sections 246A, 246B, 246C, and 246D, be and they are hereby added to the same Article of the Code, subtitle "State Department of Assessments and Taxation", to follow immediately after Section 246, and that new Sections 245, 246 and 246A they are hereby enacted in lieu thereof, to stand in the place of the Sections repealed, and all to read as follows:

13.

Whenever in the laws of this State, there appears the phrase "appeal tax court," the same shall be taken to include and mean as to Baltimore City either the department of assessments or the board of municipal and zoning appeals, as the case may be.

13.

(a) Except as in this section otherwise provided, all property, real or personal, subject to ordinary taxation under this article, shall be valued and assessed for purposes of State and county and/or city taxation by the supervisors of assessments of the county OR BALTIMORE CITY in which the same shall be subject to taxation hereunder, or if the same be subject to taxation hereunder in Baltimore City by the department of assessments of Baltimore City.