

BECOME WERE MEMBERS OF A LOCAL ACTUARIAL SYSTEM PRIOR TO BECOMING SUBJECT TO THE STATE EMPLOYEES PENSION SYSTEM UNDER ARTICLE 73B OF THIS CODE SHALL BE CREDITED WITH ALL PRIOR SERVICE RENDERED BY THEM TO THE COUNTIES OR BALTIMORE CITY TO WHICH THEY WERE ENTITLED PRIOR TO JULY 1, 1974 FOR PURPOSES OF RETIREMENT AND DEATH BENEFITS AND RATES OF CONTRIBUTION UNDER ARTICLE 73B. ANY SUPERVISOR OF ASSESSMENTS WHO ELECTS TO TRANSFER TO THE STATE SHALL RECEIVE THOSE BENEFITS PROVIDED FOR BY THE STATE UNDER ARTICLES 64A AND 73B AND SHALL NOT SHARE IN ANY BENEFIT OF ANY SYSTEM PROVIDED FOR EMPLOYEES OF ANY COUNTY OR BALTIMORE CITY.

II(E) ALL SUPERVISORS AND THEIR EMPLOYEES WHO BECAME SO EMPLOYED AFTER JANUARY 1, 1974 AND PRIOR TO JULY 1, 1974, SHALL BE TRANSFERRED TO AND BECOME PART OF THE STATE MERIT SYSTEM UNDER ARTICLE 64A AND THE STATE EMPLOYEES PENSION SYSTEM UNDER ARTICLE 73B ON JULY 1, 1974, WITH ALL OF THE RIGHTS AND BENEFITS PROVIDED UNDER SUBSECTION (D) ABOVE.

II(F) (E) WITH RESPECT TO EVERY EMPLOYEE DESCRIBED IN SUBSECTION (A) WHO ELECTS TO REMAIN UNDER A COUNTY, CITY OR MUNICIPAL MERIT, CLASSIFICATION, LEAVE, RETIREMENT OR HEALTH SYSTEM, THE COUNTY, CITY OR MUNICIPALITY IN QUESTION SHALL MAKE WHATEVER PAYMENTS OR CONTRIBUTIONS ARE REQUIRED TO BE MADE BY THE COUNTY, CITY OR MUNICIPALITY TO OR FOR THE ACCOUNT OR ON THE BEHALF OF THE EMPLOYEE, AND THE STATE SHALL PERIODICALLY REIMBURSE THE COUNTY, CITY OR MUNICIPALITY FOR ANY SUCH PAYMENTS MADE, PROVIDED THAT PAYMENTS OR CONTRIBUTIONS MADE BY THE COUNTY, CITY OR MUNICIPALITY TO THE RETIREMENT OR GROUP INSURANCE PROGRAM OF ANY SUCH EMPLOYEE SHALL NOT BE DEEMED TO BE SALARY WITH RESPECT TO THE EMPLOYEE.

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(A) ALL ASSESSORS ENGAGED IN PERFORMING ASSESSMENT FUNCTIONS SHALL ON AND AFTER JULY 1, 1974 BE EMPLOYEES OF THE STATE OF MARYLAND, EXCEPT TO THE EXTENT OTHERWISE PROVIDED HEREIN.

(B) ALL ASSESSORS, WHO ON JULY 1, 1974 HAVE BEEN SO EMPLOYED BY ANY COUNTY OR BALTIMORE CITY FOR AT LEAST SIX MONTHS PRIOR THERETO, MAY ELECT, WITHIN SIXTY DAYS AFTER JULY 1, 1974, TO REMAIN THEREAFTER AS A MEMBER OF OR SUBJECT TO THE MERIT, CLASSIFICATION OR SALARY SYSTEM, PENSION OR RETIREMENT SYSTEM, AND HEALTH BENEFIT SYSTEM OF THE COUNTIES OR BALTIMORE CITY AND SHALL NOT BE SUBJECT TO THE APPLICABLE SYSTEM OF THE STATE OF MARYLAND.

(C) ALL ASSESSORS WHO ELECT UNDER SUBSECTION (B) ABOVE TO REMAIN IN A LOCAL SALARY SYSTEM AND SUBJECT TO A LOCAL PENSION OR RETIREMENT SYSTEM, AND HEALTH BENEFIT SYSTEM SHALL BE ELIGIBLE TO RECEIVE ANY SALARY INCREASES OR CHANGE IN BENEFITS APPLICABLE AFTER JULY 1,