

COUNTY LOCAL LAWS

to any person or circumstance, such illegality, invalidity or unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of the Act or their application to other persons or circumstances. It is hereby declared to be the legislative intent that this Act would have been adopted if such illegal, invalid or unconstitutional provision, sentence, clause, section or part had not been included therein, and if the person or circumstances to which the act or any part thereof is inapplicable had been specifically exempted therefrom.

SECTION 5. The Council hereby declares that an emergency exists and that this legislation is necessary for the immediate protection of public health and safety. Therefore, this Act shall take effect on the date on which it becomes law.

Approved December 20, 1973

Chapter 28

Bill No. 49-73

AN ACT to add a new Section 52-40, title "Public Advocate for Assessments and Taxation" to Chapter 52, title "Taxation", of the Montgomery County Code 1972, to provide for the appointment of a Public Advocate for Assessments and Taxation to represent the public interest and taxpayers in general of Montgomery County in tax and assessments matters before administrative bodies and courts, and to prescribe generally the powers, duties and qualifications of the Public Advocate for Assessments and Taxation.

BE IT ENACTED BY THE COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND, That -

SEC. 1. Section 52-40, title "Public Advocate for Assessments and Taxation", is hereby added as a new section to Chapter 52, title "Taxation" of the Montgomery County Code 1972, to read as follows:

52-40. PUBLIC ADVOCATE FOR ASSESSMENTS AND TAXATION

A. DECLARATION OF POLICY.

THE COUNTY COUNCIL FINDS THAT SERIOUS INEQUITIES