the 1975-1976 taxable year only, any elderly or disabled taxpayer may request in writing the appropriate tax collection officials of the counties or Baltimore City to review the determinations of the taxpayers' liability and the amount of credit authorized under the provisions of Section 2 of this Act for the 1975-1976 taxable year. The determinations made under this section shall constitute the taxpayers' final liability for property taxes for the 1975-1976 taxable year. The counties and Baltimore City shall refund any overpayments of taxes made.

SECTION 4. AND BE IT FURTHER ENACTED, That for the taxable year 1975-1976 only and within 30 days from the time of any final determination made under the provisions of Section 3 of this Act, any taxpayer may appeal to the Property Tax Assessment Appeal Board in the county or Baltimore City in which the property affected by the determination is located. Any taxpayer, local government, or the State of Maryland may appeal from a decision of the Property Tax Assessment Appeal Board under this section to the Maryland Tax Court, and may further appeal from the Tax Court as provided in Section 229(1) of this article.

SECTION 5. AND BE IT FURTHER ENACTED, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a yea and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved May 17, 1976.

CHAPTER 726

(House Bill 1053)

AN ACT concerning

Prince George's County Community College -
Competitive Bidding
PG 207-76

FOR the purpose of requiring the Board of Trustees of Prince George's County Community College to use competitive bidding when leasing any buildings or property owned by the College.