

this decision to the Maryland Tax Court. The word "Department" refers to the State Department of Assessments and Taxation. Thus, notwithstanding that assessment of property was a county function prior to 1973, certain decisions affecting the assessment of certain personal property were made even then at the State level, and Section 258 provided the taxpayer with the right of appeal from those decisions.

When the State assumed the assessment function in 1973, Section 258 was not changed. Today, most decisions with regard to ordinary taxes are made at the county level, and appeal procedures are provided in Sections 255 and 256 of Article 81. However, some assessment decisions continue to be made at the central office in Baltimore. Section 258 of Article 81 thus is still applicable, but only to appeals from those few decisions which are not now made at the county level. House Bill 928 attempts to make the distinction clear.

With this background in mind, let us turn to the language of Section 258 as amended by House Bill 928:

"any taxpayer, any city, the county commissioners of any county, or the Attorney General on behalf of the State, claiming to be aggrieved because of any final action taken by the Department with respect to ordinary taxes not assessed locally assessable by it in assessing or refusing to assess or in reassessing or refusing to reassess, classifying or refusing to classify, any property or computing any tax, or increasing, reducing or abating any assessment, may appeal to the Maryland Tax Court as provided in § 229 of this article. Such appeal shall be taken within thirty days from the date of the order, action or refusal to act of the Department complained of, or if an address shall have been filed as provided in § 257 of this article, then within thirty days after the date of delivery or mailing (whichever is earlier) of a copy of such order, action or refusal to act to such address. This section does not apply with respect to ordinary taxes or assessments for ordinary taxes for which appeal procedures and appeal to the Maryland Tax Court is provided by Sections 255 and 256 of this Article."

I find this language to be absolutely unintelligible. The Director of the Department of Assessments and Taxation agrees that no one, except possibly a few members of his staff, will be able to understand what this bill says, much less what it means. The clarity of statutory language is an objective for which we must always strive; and the importance of that objective is only heightened when the statute deals with