Notwithstanding the provisions of § 9 of this article excluding exempt property from assessment for purposes of ordinary taxation and excepting the property of the United States from this section, all real property and any improvements thereon located in the State and exempted from the payment of any ordinary taxes on July 1, 1971 or becoming exempt at any time thereafter by any provisions of law shall be valued and assessed from time to time as may be necessary and as directed by the Director of the Department according to the method prescribed by this article by persons authorized by the Director to perform valuations. These valuations shall be maintained in the records of the Department and of each county and Baltimore City in which exempt property is located, in the manner required by the Director. None of such valuations shall be included in the total assessment of all property subject to State, county or city ordinary taxation for the purpose of distribution of State moneys under any provision of law. The persons designated to perform the duties prescribed herein shall be appointed in accordance with the provisions of § 232 (14) of this article, providing for annual surveys of assessment ratios in the counties and Baltimore City. ]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved May 2, 1978.

## CHAPTER 315

(House Bill 150)

AN ACT concerning

Supervisors of Assessments - References

FOR the purpose of deleting and correcting certain obsolete references to the Department of Assessments of Baltimore City.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes Section 39A(a) and 67(a) Annotated Code of Maryland (1975 Replacement Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes