

(g) Whenever an answer or protest is filed by any person as a result of the notice called for in subsection (a) of this section, or whenever a request for a change in an existing valuation is denied by a supervisor of assessments for the county or [the department of assessments of] Baltimore City, it shall be the duty of the appropriate authority to notify the person protesting or requesting a change in such valuation, by a written or printed notice, as to the final valuations so fixed by the supervisor of assessments for the county or [the department of assessments of] Baltimore City; and such final notice shall contain a statement advising said person of his rights of appeal to the next higher assessing authority within thirty (30) days from the date of said notice and the name and address of said next higher assessing authority.

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

Approved May 29, 1978.

CHAPTER 995

(House Bill 275)

AN ACT concerning

Inheritance Tax - Qualified Real Property

FOR the purpose of permitting, for inheritance tax purposes, the valuation of certain property as ~~qualified real property; defining "qualified real property"; and farmland~~; providing for elections of this valuation and providing additional inheritance taxes under certain conditions; and generally relating to an inheritance tax on farmland.

BY adding to

Article 81 - Revenue and Taxes
Section 154
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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

154.