

"No appeal shall stay or in any manner affect the collection or enforcement of the assessment, tax, levy, or classification complained of [unless], EXCEPT FOR ASSESSMENTS MADE PURSUANT TO ARTICLE 81, SECTION 13(B), IN WHICH CASE the taxpayer shall file with the agency responsible for collection thereof a bond to the State of Maryland, with corporate surety to be approved by the Department, conditioned upon the payment of such assessment and all interest accruing thereon until paid."

The body of the bill does not in any way clarify the "procedures" which stay the collection of taxes, but instead provides that in the case of assessments made pursuant to Article 81, Section 13(t) only an appeal bond may be filed.

We believe that the effect of this amendment is to limit the right to file an appeal bond to stay the collection of taxes to assessments of real and personal property which are directed by Section 13(b) to be made by the State Department of Assessments and Taxation as opposed to those made by the local assessing authorities.

It is our opinion that the present Section 260 permits the filing of an appeal bond to stay the collection of taxes levied on assessments made pursuant to Section 13(a), which enumerates property locally assessed, as well as those made pursuant to Section 13(t).

Section 260 appears in Article 81 after a series of sections (Sections 255-259) which deal with appeals of assessments made by the local supervisor of assessments and assessments made by the State Department of Assessments and Taxation. It immediately precedes Section 261 dealing with refunds. Section 261 has been consistently interpreted by the State and county governments to apply to assessments made by the Department and by the local supervisors. Since there is no indication by virtue of its placement in the Code that Section 260 is limited to appeals of assessments made pursuant to Section 13(b) and there is nothing in the language of that statute as it now exists which would so indicate, we can only conclude that the effect of these bills would be to change the present law to limit the taxpayers to whom the appeal bond procedure is available.

Since there is nothing in the title which gives notice that such a change of law is contained in the bodies of these bills, we believe that House Bill 1889 and Senate Bill 834 are unconstitutional.

Very truly yours,
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Attorney General
