

uses his personal automobile is entitled to a monthly automobile allowance at the same rate paid to other State employees. Any sheriff who is assigned a city-owned automobile may not receive the monthly automobile expense allowance. They shall also have assistants at the compensation provided for in the annual ordinance of estimates of Baltimore City. Provision shall also be made in the ordinance for the expenses of the office of the Sheriff, including the purchase and maintenance of motor vehicles. The Mayor and City Council has the same power with respect to the salaries of the office of the Sheriff as it has under the city charter with respect to the salaries of all municipal departments. Employees of the Sheriff's office, except the Sheriff, shall be selected according to the provisions of § 9E of Article 64A of the Code.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.

Approved April 22, 1980.

CHAPTER 162

(House Bill 477)

AN ACT concerning

Taxes - Maryland Tax Court - Exhaustion of Remedies

FOR the purpose of restricting appeals to the Maryland Tax Court to parties which have exhausted their remedies before the appropriate assessing or taxing authority; and making this Act an emergency measure.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 230
Annotated Code of Maryland
(1975 Replacement Volume and 1979 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

230.

No appeal to the Maryland Tax Court shall be allowed until the party seeking to appeal has exhausted his remedies before the APPROPRIATE ASSESSING OR TAXING AUTHORITY,