

In item (4) of this section, the former phrase "whenever the Department shall deem it practicable" is deleted as superfluous.

Also in item (4) of this section, the former language "and to issue instructions to local supervisors of assessments in regard thereto and to require the use thereof" is deleted as superfluous.

In item (6) of this section, the term "appropriate county officials" is substituted for the former, inappropriately narrow reference to "county commissioners" and for the obsolete reference to "the board of municipal and zoning appeals of Baltimore City".

In item (7) of this section, the defined term "person" is substituted for the former phrase "individuals, firms, and corporations", for clarity.

In item (8) of this section, the phrase "in the State" is substituted for the former phrase "in any county and/or city", for clarity.

Also in item (8) of this section, the phrase "at any time" is deleted as superfluous.

In item (9) of this section, the reference to confer "as appropriate" is substituted for the former reference to confer "as to the administration of the tax laws", for clarity.

As to item (11) of this section, the former reference to "any proceeding in court" was ambiguous. Since this provision was enacted well before the creation of the Tax Court, it originally referred to judicial proceedings in general. Subsequently, the term "court" was defined under former Art. 81, § 2 to mean: "Maryland Tax Court, unless such construction would be unreasonable". On analysis, the Commission to Revise the Annotated Code found that the only reasonable interpretation now of the former phrase "any proceeding in court" is that the phrase means "any Maryland Tax Court or judicial proceeding", thus including under item (11) of this section any proceeding that involves an assessment or taxation question before either the Tax Court or any regular court.

In item (12) of this section, the former reference to "Baltimore City" is deleted as included in the defined term "county".

Also in item (12) of this section, the former reference to a "January 1, 1970" effective date is deleted as obsolete.