

The fundamental changes of both 1959 and 1973 were made by amendment to the then existing law. Those amendments included numerous changes to coordinate some of the more detailed provisions of the law. However, in both of those revisions of the law, some provisions were retained -- with but minor changes -- which no longer served a practical purpose.

An effort has been made in this revision to recognize the changes that have been made regarding the assessment mechanism in the State and to delete or modify provisions that no longer had a practical application. In particular, Art. 81 contained several provisions that were premised on the pre-1973 structure. Under that structure, supervisors were local employees over whom the Department needed to exercise certain controls to maintain a uniform and coordinated assessment process for the State. Since, today, the assessment process is entirely a State function and all supervisors, together with all other assessment personnel, are employees of the Department, those outdated provisions have been deleted or modified to better reflect the current state of the law. See, e.g., the revisions of former Art. 81, §§ 232(4), 233(f), and 233(g), which now appear as §§ 2-202(3), 2-106, and 2-216(a) of this subtitle, respectively.

II. Transferred Provisions.

Former Art. 81, § 37, that required the former Archivist, now the Commissioner, to prepare and mail to the supervisors a list of any certificates that have become ready for patent, is transferred to § 13-206 of the Real Property Article.

Former Art. 81, §§ 246B, 246C, and 246D were enacted under Ch. 784, Acts of 1973. These sections provided for the transfer from county employment to State employment of supervisors, assessors, and clerical assessment personnel, respectively.

Among other provisions, the sections set forth: (1) the right of those employees to elect to retain employment benefits, including the salaries, of their respective local government; (2) the right of the employees who elected to remain in the local systems to receive salary increases; and (3) the duty of this State to reimburse the local governments for these expenses.

The 3 sections contained numerous detailed provisions concerning the transfer of the employees. Several of these provisions clearly are obsolete while most others still have a legal application, albeit, regarding a very limited number of persons. There are still other provisions that might appear obsolete, but for which prudence would dictate against repeal.

On analysis of these 3 sections, the Commission to Revise the Annotated Code decided that, given their limited and temporary application, they should not be revised in this article and, thus, retained in the Annotated Code. The Commission also