

or assignment of mortgage had been in such matters in full conformity with the law in force at the time of such execution, provided, that any such mortgage or assignment of mortgage is in other respects legal and valid; and provided further, that nothing in Section 99 and this section shall affect the rights of any bona fide purchasers or creditors, without notice, who may have become so prior to June 1, [1959] 1961.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1961.

Approved February 27, 1961.

CHAPTER 39

(Senate Bill 67)

AN ACT to repeal and re-enact, with amendments, Section 234 of Article 81 of the Annotated Code of Maryland (1957 Edition), AND 1960 SUPPLEMENT), title "Revenue and Taxes", sub-title "~~State Tax Commission~~", "STATE DEPARTMENT OF ASSESSMENTS AND TAXATION", eliminating inconsistencies and clarifying the language in the law relating to the general supervision of supervisors of assessments over the assessment of property for purposes of taxation, and relating generally to the work of supervisors of assessments and to assessments made in this State.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 234 of Article 81 of the Annotated Code of Maryland (1957 Edition), AND 1960 SUPPLEMENT), title "Revenue and Taxes", sub-title "~~State Tax Commission~~", "STATE DEPARTMENT OF ASSESSMENTS AND TAXATION", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

234.

The supervisors of assessments shall have general supervision over the assessment of all property in the county or city for which they are appointed. They [shall have power and are charged with the duty, to recommend assessments to the county commissioners or other authority as required by law, and] shall be charged with the duty and shall use all due diligence in listing escaped and/or new property [and recommending a proper assessment thereon to the boards of county commissioners or other authority] and shall cooperate with the respective boards of county commissioners or other assessing authorities in obtaining fair and equitable assessments and shall have power, and are charged with the duty, to appeal to the [State Tax Commission] *Maryland Tax Court* from any and all assessments or rulings which such supervisors shall consider im-

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.