

finality for any year, unless a protest against said assessment was duly filed before the date of finality. It also shall be unlawful for the [said county commissioners (or appeal tax court)] BOARD at any time between general reviews of assessments in a district to decrease an assessment therein, without first notifying and consulting with the supervisor of assessments; and if such reduction should be made without notice and consultation it shall be void.

11248.

(a) The county commissioners of each county are hereby authorized and empowered (but are not required) to create, by resolution, an appeal tax court consisting of three members to be appointed by the county commissioners for terms of three years, so arranged that the term of office of one of said members shall expire on June 1st in each year. One of said members shall be designated by the county commissioners as chairman, and each of said members shall receive compensation as may be provided by the county commissioners. The members of an appeal tax court shall be removable by the county commissioners only for incompetence or other cause, and after a hearing before the county commissioners. All vacancies shall be filled by appointment of the county commissioners. The county commissioners also shall designate one alternate member of the appeal tax court who is empowered to sit on the court in the absence of any member of the court; and if the alternate is absent, the court may designate a temporary alternate. In Montgomery County, on and after December 7, 1970, the county executive, with the approval of the County Council, shall appoint, remove, and fix the compensation of the members of the appeal tax court and designate the chairman and alternate member of the court. Any hearing on the removal of a member on or after December 7, 1970, shall be before the county executive.

(b) In Howard County, the county executive, with confirmation by the County Council, shall appoint, remove, and fix the compensation of the members of the appeal tax court and designate the chairman and alternate member of the court.

248.

(A) THERE IS HEREBY CREATED IN EACH COUNTY AND BALTIMORE CITY A PROPERTY TAX ASSESSMENT APPEAL BOARD CONSISTING OF THREE MEMBERS TO BE APPOINTED BY THE GOVERNOR FROM A LIST OF THREE PERSONS FOR EACH VACANCY SUBMITTED TO THE GOVERNOR BY THE MAYOR OF BALTIMORE CITY, THE COUNTY COMMISSIONERS OR COUNTY COUNCIL OF EACH COUNTY OR IF THE COUNTY CHARTER PROVIDES FOR A COUNTY EXECUTIVE, BY THE COUNTY EXECUTIVE WITH THE APPROVAL OF THE COUNTY COUNCIL.

(B) EACH MEMBER SHALL BE APPOINTED FOR A TERM OF THREE YEARS SO ARRANGED THAT THE TERM OF OFFICE OF ONE MEMBER SHALL EXPIRE ON JUNE 1 OF EACH YEAR, EXCEPT THAT INITIALLY ONE MEMBER OF EACH NEW PROPERTY TAX ASSESSMENT APPEAL BOARD HEREBY CREATED SHALL BE APPOINTED TO A TERM WHICH EXPIRES JUNE 1, 1974, AND ONE MEMBER SHALL BE APPOINTED TO A TERM WHICH EXPIRES JUNE 1, 1975, AND ONE MEMBER SHALL BE APPOINTED TO A TERM WHICH EXPIRES JUNE 1, 1976. ONE MEMBER SHALL BE DESIGNATED BY THE GOVERNOR AS CHAIRMAN.

(C) THE MEMBERS OF THE PROPERTY TAX ASSESSMENT APPEAL BOARD SHALL BE REMOVABLE BY THE GOVERNOR ONLY FOR INCOMPETENCE, MALFEASANCE IN OFFICE, OR INABILITY OR