

the Secretary of Personnel, may establish by regulation, criteria by which an assessor may substitute equivalent building trades or real estate experience for educational requirements.

232C.

(b) (1) Prior to February 15 of each year the Department shall notify each taxing authority of an estimate of the total assessed value of all real and personal property within its jurisdiction for the next taxable year. The Department shall also send to each taxing authority an estimate of the total assessed value of all new construction and improvements not assessed as of the preceding date of finality, and the value of deletions from the assessed valuation. After excluding from the estimate of assessed valuation the value of such new construction, improvements, and deletions, the Department shall advertise the [estimate] ESTIMATED assessable base and the growth factor to be used in the ensuing taxable year determined in accordance with § 14(b) of this Article in a newspaper of general circulation in each county and Baltimore City for at least two consecutive weeks and shall also notify each taxing authority of the constant yield tax rate which will provide the same property tax revenue for each taxing authority as was levied during the current taxable year reduced for the taxable year 1980-1981 only by any retroactive additional credit amounts required to be paid by each taxing authority pursuant to Article 81, Section 12F-7(k) solely as a result of the enactment of [Chapters ____ and ____] CHAPTER 763 of the Acts of the 1980 General Assembly. For the purpose of calculating the constant yield tax rate, the Department shall use the estimated full assessable base as of the date of finality of the next taxable year, exclusive of properties appearing for the first time on the assessment records.

291.

(b) An individual not taxable under this subtitle as a resident of this State as the term "resident" is defined in § 279 (i) of this subtitle but otherwise taxable as a nonresident with respect to income as set forth in § 287 of this subtitle, shall not be required to file a return nor shall an employer of any such individual be required to withhold the tax as provided under § 312 of this subtitle for all taxable years beginning after December 31, 1956, when the nonresident individual's only taxable income for a given calendar year shall consist of salary, wages or compensation for personal services performed in this State, and such income shall be subject to tax under a net income tax law of the state or district of the individual's residence which state or district net income tax law is substantially similar in principle to this subtitle and which law shall contain a provision substantially similar in effect to that contained in subsection (a) of this section and applicable to residents of this State or under which state or district net income tax laws residents of this State are exempt or the income specifically