(b) All supervisors of assessments, who on July 1, 1973 have been so employed by any county or Baltimore City for at least six months prior thereto, may elect, within sixty days after July 1, 1973, to remain thereafter as a member of or subject to the merit, classification or salary system, pension or retirement system, and health benefit system of the counties or Baltimore City and shall not be subject to the applicable system of the State of Maryland.

(c) All supervisors of assessments who elect under subsection (b) above to remain in a local salary system and subject to a local pension or retirement system, and health benefit system shall be eligible to receive any salary increases or change in benefits applicable after July 1, 1973 to all employees in the local system. Any salary increases or change in benefits applicable to less than all the employees in the local system which are applicable to supervisors of assessments shall be effective for them only upon approval of the increases or change in benefits by the Secretary of Personnel. Any supervisor of assessments who elects to remain in a local system shall be entitled to receive the benefits of that system, and shall not share in any benefit of a system provided for State employees.

(d) All supervisors of assessments who on July 1, 1973 become subject to any of the provisions of the State Merit System Law under Article 64A of this Code shall become members of the Employees' Retirement System on July 1, 1973 and shall be placed in that position which is comparable or which most closely compares with his former position, without further examination or qualification, and without diminution or loss of any benefits to which entitled prior to July 1, 1973. All supervisors of assessments who were members of a local actuarial system prior to becoming subject to the State employees pension system under Article 73B of this Code shall be credited with all prior service rendered by them to the counties or Baltimore City to which they were entitled prior to July 1, 1973 for purposes of retirement and death benefits and rates of contribution under Article 73B. Any supervisor of assessments who elects to transfer to the State shall receive those benefits provided for by the State under Articles 64A and 73B and shall not share in any benefit of any system provided for employees of any county or Baltimore City.

(e) With respect to every employee described in subsection (a) who elects to remain under a county, city or municipal merit, classification, leave, retirement or health system, the county, city or municipality in question shall make whatever payments or contributions are required to be made by the county, city or municipality to or for the account or on the behalf of the employee, and the State shall periodically reimburse the county, city or municipality for any such payments made, provided that payments or contributions made by the county, city or municipality to the retirement or group insurance program of any such employee shall not be deemed to be salary with respect to the employee.