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(a) All assessors engaged in performing assessment functions shall on and after July 1, 1974 be employees of the State of Maryland, except to the extent otherwise provided herein.

(b) All assessors, who on July 1, 1974 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, 1974, 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 assessors 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, 1974 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 assessors shall be effective for them only upon approval of the increases or change in benefits by the Secretary of Personnel. For the purpose of achieving organizational uniformity with the State classification system, the State Department of Assessments and Taxation with the approval of the Secretary of Personnel, may initiate changes to the classification and salary of assessors who have elected to remain as a member of or subject to the classification and salary system of the counties or Baltimore City. Any assessor 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 assessors who on July 1, 1974 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, 1974 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, 1974. All assessors 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, 1974 for purposes of retirement and death benefits and rates of contribution under Article 73B. Provided however that until July 1, 1976 or until the State salary rate equals at least 90% of the applicable local salary rate for comparable assessor positions, whichever is sooner, such assessors and assessors hired after July 1, 1974 shall be paid at the applicable local salary system rate. Any assessor who elects to transfer to the State shall receive those benefits provided for by the State under Articles