

1914, ch. 841, sec. 235.

**236.** In each County of the State and in Baltimore City there shall be a supervisor of assessments, who shall be a resident thereof, and shall be appointed by the State Tax Commission from a list of five persons submitted to the State Tax Commission by the County Commissioners of each County, and by the Mayor of Baltimore City in case of the supervisor of Baltimore City, who shall be removable at any time by the State Tax Commission for incompetency or cause. He shall hold no other public office of profit. In case the County Commissioners of any County or Mayor of Baltimore City shall fail to furnish such a list within twenty days' notice (after being requested so to do), the State Tax Commission shall have power to fill such office immediately after the expiration of such time.

The supervisor of assessments in each County shall have general supervision over assessment of all property in the County. He shall not be required to make assessments which shall be made by the County Commissioners, or other proper authorities as now required by law, but he shall have power and it shall be his duty to appeal to the State Tax Commission from any and all assessments or rulings which he shall consider improper. He shall visit every district at frequent intervals, and obtain all necessary data and information, keep posted on sales in the County and conditions attending said sales, and whenever possible shall report the sales and consideration of all transactions within twenty days to the State Tax Commission and the County Commissioners. From these reports and all evidence obtainable, it shall be determined by the respective County Commissioners whether the assessment against any property or whether any unit of assessment values used in any district or County shall be changed, and in case the data submitted is not satisfactory either to the State Tax Commission or to the County Commissioners, either shall have the power to obtain additional data, and in case the assessment so determined upon is not satisfactory, the State Tax Commission or the County Commissioners shall order a new valuation.

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**237.** The supervisor of assessments of Baltimore City shall have access to the assessment books of Baltimore City, and all records of the Appeal Tax Court of Baltimore City, and to returns of all assessments made by assessors. He shall have authority to inquire into the assessment of any or all properties and to report the results of any investigations to the Appeal Tax Court of Baltimore City and to the State Tax Commission, and to recommend such changes as he may deem proper, and he shall have power to appeal to the State Tax Commission from any assessment or ruling of the Appeal Tax Court.

Upon any investigation which shall *prima facie* establish inequality of valuation of any part of Baltimore City or any class or kind of property, he shall immediately report such investigation with recommenda-