

(2) To have general supervision over all supervisors of assessments and to have the final determination of assessments of all property in all the Counties, Cities, Towns and Villages of the State, to the end that all taxable property shall be placed upon the assessment books and equalized between persons, firms and corporations in all the Counties, Districts, Cities, Towns and Villages of the State, so that all persons, firms and corporations shall be assessed alike for like kinds of property. In case any property which under the law is subject to taxation has not been assessed, such property may be placed on the books at any time and shall be subject to taxation for the current and previous years, not exceeding four years in all, in the same manner as other property is subject to taxation.

(3) To establish the form of the reports of assessment, assessment books and collection books, and of schedules, notices and other papers, and forms for financial and statistical reports of County Commissioners and the Appeal Tax Court of Baltimore City to the State Tax Commission. The State Tax Commission is empowered to require all these officials to use all forms furnished or prescribed by the State Tax Commission, and shall have power to examine all books of local governing bodies, assessing officials and tax collectors.

(4) To provide for a uniform system of accounts to be used by all collectors of State taxes and to require the use thereof.

(5) To formulate, whenever the Commission shall deem it practicable, standards or units for the assessment of various kinds of property, and to issue instructions to local supervisors of assessments in regard thereto and to require the use thereof. To confer with County Commissioners and the Appeal Tax Court of Baltimore City, and visit each County as often as necessary.

(6) To enforce and execute a continuing method of assessment and to require that all property in the State be reviewed for assessment at least once in every five years.

(7) To require individuals, firms and corporations to furnish complete information as to ownership of all property taxable or exempt, and as to all facts relative to the value thereof.

(8) To investigate at any time, on its own initiative, assessments against any or all properties or assessments in any County, district, City, Town or Village.

(9) To inquire into the provisions of the law of other States and jurisdictions regarding jurisdiction and *situs* of property for purposes of taxation; to confer with Tax Commissioners of other States regarding the most effectual and equitable methods of assessment, and particularly regarding the best methods of reaching all property and avoiding conflicts and duplication of taxation of the same property, and to recommend to the Legislature such measures as will tend to bring about uniformity of methods of assessment and harmony and co-operation between the different States and jurisdictions in matters of taxation.

(10) To provide for a system for inspection of State licenses and to require the payment of the proper fees fixed by law therefor.