- 169. Supervisor of assessments in Baltimore City.
- 170. Salaries of supervisors of assessments.
- 171. Supervisor of assessments to be chief assessor. Appointment, removal and compensation of county assessors.
- 172. Oath of assessors.
- 173.Uniform plans of assessment to be formulated by Commission.
- 174. County levy for expense of assessment.
- 175. Failure to levy for expense of assessments or to follow instructions of Commission. Mandamus.
- 176. Compensation of County Commissioners for assessment work.

 Clerks and counsel. Compensation.
- 177. Notice by advertisement of general assessments.
- 178. Annual reports of corporations to State Tax Commission not later than March 15th. Procedure in case of default.
- 179. Penalties for failure to file reports required by preceding section.
- 180. Annual reports by foreign corporations not later than March 15th. Forfeiture of right to do business.
- 181. State Tax Commission to transmit information to County Commissioners and Appeal Tax Court.

Appeals (Secs. 182-188).

- 182. Hearing before County Commissioners or Appeal Tax Court. Filing address of party or attorney.
- 183. Appeals from County Commissioners or Appeal Tax Court to State Tax Commission. Time for Appeal.

- 184. Contents of petition for appeal.

 Procedure on appeal. Decisions.
- 185. (a) Filing address of party or agent with State Tax Commission, and (b) requests for rulings on points of law.
- 186. Appeals from decision State Tax

 Commission to Court (a) in exercise of its appellate jurisdiction and (b) in exercise of original jurisdiction. Procedure and powers of appellate court. Appeals to Court of Appeals. (c)

 Power to assess to include power to classify.
- 187. Time for appeal from State Tax Commission under preceding section.
- 188. Appeal not to be a stay. Refunds.

ALTERNATIVE PROCEDURE AS TO TAX SALES (Secs. 189-198).

- 189. Statement of arrearages to be first left with taxpayer.
- 190. Levy and notice of sale. Sale.
- 191. Real estate may be sold whether there be personalty or not.
- 192. Collector to report sale to Circuit

 Court. Proceedings. Purchase
 money and interest returned to
 purchaser when sale is set aside.
- 193. Fees for makking sales.
- 194. County Commissioners, Mayor or President of City Council may suspend sales. When.
- 195. Description of persons as helrs of certain persons to be sufficient.
- 196. Redemption of real estate sold.
- 197. Deed to devisees or heirs of purchaser.
- 198. Court may appoint special agent to make deed if collector dies or becomes disqualified.

RULES OF CONSTRUCTION.

1929, ch. 226, sec. 1.

1. The provisions of this Article, so far as they are substantially the same as existing statutes, shall be construed as continuations thereof, and as intended to make no substantive change in existing laws, except so far as such change shall be clearly manifest; and no implication of a change of intent shall arise by reason of a change in words or phraseology, or by