

(6) To provide, subject to the approval of the Comptroller of the Treasury, for a uniform system of accounts to be used by all collectors of State taxes.

(7) 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.

(8) 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, provided that the Commission shall not be required to order a general assessment of all property, or all property of any class, in any county at least once in every five years, but may order and enforce reassessments annually by classes or districts but so that all assessable property in every county shall be thoroughly reviewed at least once in every five years. Provided, however, that there shall be no general assessment of property under this sub-section before the year 1939, except that Baltimore City and any county shall have the right to review and adjust assessments for the purpose of equalizing all assessments on an equitable basis, and Baltimore City shall have the right to make a general assessment of all property to become effective for the calendar year 1933, or any year thereafter; provided, that the power and duty to equalize assessments shall include either the raising or the lowering of any existing assessment on any property so that such assessment shall equal as near as may be possible the assessments on other properties possessing similar and comparable value; provided, however, that a general assessment of all property may be made in Caroline, Frederick, Garrett, Harford, Kent, Anne Arundel, St. Mary's, Wicomico and Allegany Counties at any time after June 1, 1937.

(9) To require individuals, firms and corporations to furnish complete information as to the ownership by them of all property taxable to them and the facts relating to the value thereof.

(10) To investigate at any time, on its own initiative, assessments against any or all properties in any county and/or city.

(11) To inquire into the provisions of law of other States and jurisdictions regarding the *situs* of property for taxation and to confer with tax commissioners or assessing or collecting officers of other States regarding the most effectual and equitable method of assessment of property or collection of taxes, particularly regarding the best method of reaching all property subject to assessment and taxation and avoiding conflict and duplication of taxation of the same property.

(12) To confer with the Governor, Comptroller, and Treasurer of this State as to the administration of the tax laws, and to report biennially to the General Assembly its proceedings with recommendations for legislation.

(13) To participate in any proceeding in court wherein any assessment or taxation question is involved.

Telephone company held to have the right to apply to state tax commission for relief from an assessment imposed by a municipality; commission had right to act on such application. On appeals from state tax commission, courts only pass on questions of law. The commission may review assessments made by cities, towns and villages other than Baltimore City. *Hyattsville v. C. & P. Tel. Co.*, 131 Md. 591.

The object, intention, machinery and provisions of this and following sections summarized. Under this and following sections state tax commission has the power to order a general assessment and, if needed, a general reassessment; hence secs. 262 (old),