

Commissioners or other assessing authorities in obtaining fair and equitable assessments and shall have power, and are charged with the duty, to appeal to the State Tax Commission from any and all assessments or rulings which such supervisors shall consider improper when made by the several boards of County Commissioners in the Counties or the Appeal Tax Court in Baltimore City. They shall visit each district of the County or City for which they are appointed at frequent intervals, obtaining all necessary data and information as to the valuation and existence of property subject to taxation, keep posted on sales in the county, with conditions attending said sales, and report the same and the consideration thereof to the State Tax Commission and the County Commissioners or Appeal Tax Court. From these reports and the evidence obtainable, it shall be determined by the respective County Commissioners or Appeal Tax Court whether the assessments against any property or whether any unit of assessment values in any district shall be changed. In case the data submitted is not satisfactory either to the State Tax Commission or the County Commissioners or Appeal Tax Court either shall have the power to obtain additional data, and in case the assessment so determined upon is not satisfactory, the County Commissioners or the State Tax Commission or Appeal Tax Court shall order a new valuation.

See notes to sec. 176.

An. Code, 1924, sec. 251. 1912, sec. 237. 1914, ch. 841, sec. 236. 1929, ch. 226, sec. 169.

178. 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 the returns of all assessments made by assessors. He shall have authority to inquire into the assessment of any and all properties and to report the results of his 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. Upon any investigation which shall *prima facie* establish inequality or inadequacy of valuation of any property in Baltimore City or any class or kind of property or any omission from assessment of any taxable property, he shall immediately report such investigation with recommendations to the State Tax Commission, which shall have the power to order the Appeal Tax Court to reassess such property and to have the same entered on the assessment books.

An. Code, 1924, sec. 255. 1912, sec. 241. 1914, ch. 841, sec. 240. 1929, ch. 226, sec. 170. 1933, ch. 595, sec. 170. 1937, ch. 501. 1939, ch. 395.

179. The annual salaries of the Supervisors of Assessments shall be based on the aggregate value of property assessed for taxation in the County or City for which such supervisor is appointed and said salaries shall be as follows:

If the aggregate value shall not exceed \$5,000,000, the annual salary shall be \$750.

For every \$1,000,000 in excess of said \$5,000,000 up to \$10,000,000, an additional amount of \$40.

For every \$2,000,000 in excess of said \$10,000,000 up to \$30,000,000, an additional amount of \$50.

For every \$5,000,000 in excess of said \$30,000,000 up to \$50,000,000, an additional amount of \$80.