

"Treasurer", relating to the duties and compensation of the Chief Assessor of Anne Arundel County.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 497 of Chapter 306 of the Acts of the General Assembly of Maryland of 1933, be and the same is hereby repealed and re-enacted with amendments so as to read as follows:

497. All duties and functions of the treasurer and his office, as heretofore prescribed in connection with the assessing of property shall be transferred to the assessing department of Anne Arundel County, and delegated to the Chief Assessor and his associates or assistants, as prescribed in this section and in the Public General Laws of Maryland not inconsistent herewith.

The chief assessor for said County shall be the person acting as the Supervisor of Assessments, appointed in pursuance of Article 81 of the Code of Public General Laws of Maryland, or his successor, and he shall have such associates or assistants at such compensation, as shall be named by the County Commissioners, with the approval of the State Tax Commission. It shall be the duty of the said chief assessor at all times to inform himself by all lawful means of all property, stock or investments in said County liable to taxation, and not included in the last revised list of assessments, and of all buildings and improvements, and of all property created or acquired since said revised assessment; and he shall also re-value any property heretofore assessed which in justice and equity requires re-valuation; and the said chief assessor shall value all of the same at the full cash value thereof, and shall make return thereof to the County Commissioners, with the postoffice address of the person assessed, which said return shall be made by the chief assessor, certified by his affidavit as to the truth and fairness thereof, and after personal investigation made by him, or under his immediate direction; the particular purpose and intent of this section being to establish a system for the continuous, orderly assessment of property in said County and for maintaining a fair equalization of assessable values therein. To accomplish the purpose, and to perform the duties above outlined, the said chief assessor and his associates, hereinafter authorized, shall visit each District of Anne Arundel County at frequent intervals, and shall bi-monthly, at the first meeting of the Board of County Commissioners in that month, submit to the said Board a written statement, under his oath, setting forth in detail all property recommended for assessment or for re-assessment, and giving his valuation thereupon. Provided, that there shall be no general re-assessment in said County until authorized or approved by the State Tax