

property; to provide for notice of all changes in assessments, and to provide for the payment of salaries and other expenses of assessment and reassessment of the levy of taxes.

SECTION 1. *Be it enacted by the General Assembly of Maryland.* That a new section be and it is hereby added to Article 11 of the Code of Public Local Laws of Maryland (1930 Edition), title "Frederick County", sub-title "County Commissioners," said new section to be known as Section 139A to follow immediately after Section 139 of said Article, and to read as follows:

139A. The Board of County Commissioners of Frederick County is hereby directed, authorized and empowered to appoint two reputable taxpayers and residents of Frederick County, who shall always be selected from the two leading political parties of the County, one from each of said parties, within nine months after the passage of this Act, who with the Supervisor of Assessments of said County, shall be and constitute the Board of Assessment of Frederick County.

The Supervisor of Assessment ex officio shall be chairman and receive such compensation as provided by law and the two additional members shall be designated as Deputy Assessors and shall receive a compensation of Eighteen Hundred Dollars (\$1,800.00) per annum, payable in equal monthly installments, and the salaries herein authorized shall be in lieu of all fees and compensation, including traveling expenses.

The said Deputy Assessors shall hold office for a term of six years and shall perform the duties hereinafter prescribed. In the event of said termination of the term of office or in the event a member should resign, the Board of County Commissioners of Frederick County shall select a member of the same political affiliation as that of the member whose term has expired or who has resigned as the case may be, to fill such vacancy.

It will be the duty of the members of said Board to perform any and all work in connection with the assessing or valuation for tax purposes of all property in Frederick County subject to taxation and to perform the duties of county assessors as required by the statutes of the State of Maryland and the regulation of the State Tax Commission.

It shall be the further duty of the members of said Board of Assessment to inform themselves of all property of whatsoever nature which is not included in the assessment lists of said county and place a valuation thereon, make return to said County Commissioners thereof, giving a description of said property, the name or names and addresses of the owner or owners, and the value as set by said Board.