

intended to make a reassessment of the entire State in a comprehensive manner. The first of these notices was under date of March 26, and notification was made in all cases before the levies were struck for the year 1915.

Because of the failure of the County Commissioners in most of the counties to provide the necessary means the Commission considered it unjust and eminently unfair to those counties which had provided the means to make the reassessment while allowing other counties which had not made provisions by means of appropriations to benefit from the failure to do the thing requested of them. A reassessment under these circumstances was inexpedient and improper. Investigation has convinced the Commission that the present assessment of property is unequal between adjoining counties and unequal between adjoining districts in the same counties, and even between adjoining owners.

Nowhere is this more evident than in the assessment of property in the cities and towns of Maryland. Many incorporated towns have a municipal basis different in amount from the county basis. The Commission has a complete record of the assessment of property in these towns, and this record discloses the fact that there is no uniformity in the assessment of the same property for the municipal or town purposes and the assessment for State and county purposes. In some cases the town assessment is higher than the county and State assessment and in other cases the State and county assessment is higher than the municipal assessment. In most cases it is higher for municipal purposes. The inconsistency is even greater in cases of the assessments of the improvements. Town property, without exception, is assessed higher for city and county purposes in proportion to its value than property in other parts of the county is assessed, even in those towns which have the same basis for State and county purposes and for town purposes.

All doubt as to the power of the State Tax Commission to have the County Commissioners provide for the expense of a reassessment should be removed by legislative action, and such act of the Legislature should also provide for compensation to the County Commissioners for the additional work required of them in making a reassessment, as otherwise they could not be paid for their services. In any reassessment a general plan must be followed in each of the counties. The assessment of property is a function of the