

County Commissioners, but a study of reassessments in the past and a minute study made by this Commission of the assessed value of property convince the Commission that there must be a strict supervision over the assessment as made by the County Commissioners. A general, carefully formulated plan must be followed in the listing and the appraisal of property in each county, and the County Commissioners should be obliged to conform with the mode of procedure as outlined by the State Tax Commission in order that a uniform assessment may be obtained. Grave doubt exists concerning the extent of the Commission's power to require the County Commissioners to adopt the plans in every detail, as made to the Commissioners, and until this doubt is removed great confusion and annoyance will result.

There are 23 Boards of County Commissioners, composed of from three to seven members, or a total of 94 members. There are 123 incorporated towns in the State with a Mayor and City Council or Town Commissioners, all of whom are potent factors in arriving at the valuation of property. It is essential for harmony to prevail and that all should work in unison in order to effect a just and equal assessment. Where there is a question of authority, discord arises quickly and emphatically and the desired results cannot be obtained.

In another part of this report is given a detailed statement of the percentages of assessments to sale prices. From an examination of this table for the counties there will be seen the inequalities of the present assessment. Of all the counties, Montgomery County property is assessed the lowest, or 42 per cent. of its sales value; Howard County property is the highest assessed, 81 per cent. of its sales value; the average of the entire State is between 65 per cent. and 70 per cent.

When the proper machinery and authority is conferred upon this Commission and provisions are made for a financial system to defray the expenses of a reassessment, and with the aid of the valued information and statistics in the possession of this Commission, a complete readjustment of values can speedily be made.