

## PLATS

In none of the counties have the County Commissioners any plats used for assessment purposes. According to the information of the Commission, none of the towns in Maryland have plats used exclusively for this purpose.

Preparatory to a reassessment, the Commission had estimates made of the probable cost of plats to be used and ascertained that in no case could plats be made which would be suitable for less than \$10,000 a county, and these plats were not complete by any means and this price represented the cost in the smallest counties.

The Commission has adopted a method of designation of property which eventually should prove of great value. The Geological Survey of Maryland has divided the State into squares, and the Commission has availed itself of this method of division and applied to each square a letter and a number. At the time the copy of the existing assessments of property was prepared for the Commission by the supervisors from the books of the County Commissioners, each of these officials was required to designate by letter and number the location of all property. The assessment of all property lying within a territory may be compared, irrespective of county lines or district lines. In reporting sales also, supervisors had to use the designation.

The Commission found great inequalities in assessment of properties in the built-up portion of Baltimore County contiguous to Baltimore City, and also found that in many blocks all of the property was not assessed. The supervisor of this county has partly completed, in a highly creditable manner, plats of the several blocks, and a copy of one of these plats is published on the following page.

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## COLLECTION OF TAXES

According to the provision of law as now existing, Boards of County Commissioners and the Mayor and City Council of Baltimore are required to levy, by resolutions and ordinance respectively, the State tax on all property lying within their respective jurisdic-