

city taxes is prescribed by this Article, such county and/or city taxes are hereby levied at such respective rates upon all assessments, persons and property liable thereto under the provisions of this Article, and it shall not be necessary for the County Commissioners of any county or the legislative department of any city to pass any resolution or ordinance levying the same.

30. State taxes at the rate of State taxation as fixed from time to time by the General Assembly for each year, and where any fixed or limited rates of State taxation are prescribed by this Article then at such respective rates, are hereby levied annually upon all assessments, persons and property liable to such taxes respectively under the provisions of this Article, and it shall not be necessary for the County Commissioners of any county or the Mayor and City Council of Baltimore to pass any resolution or ordinance levying any State taxes.

31. In case any property which by law is subject to assessment and taxation has escaped, such property shall be entered upon the assessment rolls at any time and shall be subject to taxation for current and previous years, not exceeding four years in all, in the same manner as other property is subject to taxation. The levy for each and every year by the County Commissioners of the several counties and by any city shall be deemed and taken to have covered and embraced all property which was not assessed, but which ought to have been assessed, for the year for which any such levy was made.

*Assessors and Discovery of Taxable Property.*

32. The County Commissioners of the several counties and the Appeal Tax Court of Baltimore City shall appoint such number of assessors as they may deem necessary, provided that in the case of the Appeal Tax Court the number of such assessors shall not exceed that authorized by ordinance.

33. The assessors so appointed shall annually inform themselves by all lawful means of all property, tangible or intangible, liable to assessment and taxation in the county, district or city for which said assessors are appointed and act, and not already assessed, or insufficiently or incorrectly assessed, and shall value the same and make return thereof to the County