

sioners and the Appeal Tax Court of Baltimore City and visit each county as often as necessary.

(8) To enforce and execute a continuing method of assessment, and to require that all property in the State be reviewed for assessment at least once in every five years, provided that the Commission shall not be required to order a general assessment of all property, or all property of any class, in any county at least once in every five years, but may order and enforce reassessments annually by classes or districts but so that all assessable property in every county shall be thoroughly reviewed at least once in every five years. Provided, however, that there shall be no general assessment of property under this subsection before the year 1937, except that Baltimore City and any county shall have the right to review and adjust assessments for the purpose of equalizing all assessments on an equitable basis, and Baltimore City shall have the right to make a general assessment of all property to become effective for the calendar year 1933, or any year thereafter.

(9) To require individuals, firms and corporations to furnish complete information as to the ownership by them of all property taxable to them and the facts relating to the value thereof.

(10) To investigate at any time, on its own initiative, assessments against any or all properties in any county and/or city.

(11) To inquire into the provisions of law of other States and jurisdictions regarding the situs of property for taxation and to confer with tax commissioners or assessing or collecting officers of other States regarding the most effectual and equitable method of assessment of property or collection of taxes, particularly regarding the best method of reaching all property subject to assessment and taxation and avoiding conflict and duplication of taxation of the same property.

(12) To confer with the Governor, Comptroller and Treasurer of this State as to the administration of the tax laws, and to report biennially to the General Assembly its proceedings with recommendations for legislation.

(13) To participate in any proceeding in any court wherein any assessment or taxation question is involved.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1935.

Approved May 17, 1935.