

able 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 sub-section before the year 1935, 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, and Montgomery County shall have the right to assess and re-assess property in said county in accordance with House Bill No. 257, introduced in the House of Delegates on March 2nd, 1931, or any addition or amendment to said bill that may be passed by the General Assembly of 1931.

(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, 1931.

Approved April 17, 1931.

CHAPTER 495.

AN ACT to repeal and re-enact, with amendments, Section 104 of Article 19 of the Code of Public Local Laws of Maryland (1930 Edition), title "St. Mary's County," sub-title