

The Supervisor of Assessments appointed by the State Tax Commission shall, ex officio, be chairman and receive such compensation as provided by law and the additional member shall be designated as Deputy Assessor and shall receive compensation to be fixed by the County Commissioners payable in equal monthly installments, and the salary herein authorized shall be in lieu of all fees and compensations, except traveling expenses, to be fixed by the County Commissioners.

It shall be the duty of the members of said Board to perform any and all work in connection with the assessing or valuation for tax purposes of all property in Harford County subject to taxation, and to perform the duties of County Assessor as required by the statutes of the State of Maryland and the regulation of the State Tax Commission, to the end that real and personal property in Harford County may at all times be assessed legally, uniformly and fairly.

It shall be the further duty of the members of said Board of Assessment to inform themselves of all property of whatsoever nature which is not included in the assessment list of said County and place a valuation thereon, make return to said County Commissioners thereof, giving a description of said property, the name or names and addresses of the owner or owners, and the value as set by said Board.

In order to secure the assessment of all tangible property the said assessors shall check all public and private sales of such property and attend the public sales thereof whenever possible, and in order to secure the assessment of intangible personal property shall each year inspect the Federal and State income tax returns of all citizens and residents of Harford County.

In order to facilitate the obtaining of information in reference to sales of personal property all those selling such property shall furnish the said Board of Assessment with a record in writing, showing all sales made of such property, the price received therefor, together with the name and address of the buyer; and no person, co-partnership or corporation shall be entitled to an abatement on insolvency for any personal property with which they may be assessed until they have furnished said Board with the name and address of the person or persons to whom they have transferred it. Anyone violating the provisions of this paragraph will be guilty of a misdemeanor and subject to a fine of not less than Twenty-five Dollars (\$25.00) or more than One Hundred Dollars (\$100.00).