

The State Tax Commission is empowered to require all local officials to use the forms prescribed by the State Tax Commission, and shall have power to examine the assessment and collection books of local governing bodies, assessing officials and tax collectors.

(6) To provide, subject to the approval of the Comptroller of the Treasury, for a uniform system of accounts to be used by all collectors of State taxes.

(7) To formulate, whenever the Commission shall deem it practicable, standards or units for the assessment of various kinds of property, and to issue instructions to local supervisors of assessments in regard thereto and to require the use thereof. To confer with County Commissioners 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. 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. The power and duty to equalize assessments shall include either the raising or the lowering of any existing assessments on any property so that such assessment shall equal as near as may be possible the assessments on other properties possessing similar and comparable value. In Anne Arundel County, no general reassessment shall be made before 1944.

(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 prop-