

effectuate the provisions of this Act, and may fix their compensation and term of office.

190B. At least once in every five (5) years, the Board of Assessment shall review for assessment or re-assessment purposes all taxable property in Montgomery County. Said Board shall perform the duties of county assessors as required by the statutes of Maryland and the regulation of the State Tax Commission.

190C. The Board of Assessment shall inform themselves of all property of whatsoever nature which is not included in the assessment lists of said county and place a valuation thereon, and shall make a return in conjunction with the Supervisor of Assessments of the County, to the County Commissioners giving a description of said property, the name and address of its owner (or owners) and its value as fixed by the Board of Assessment.

The Clerk of the Board of County Commissioners shall then mail to each person shown on said return as the owner of un-assessed property a written notice of the intention of said Board to assess to such person the property appearing on said return to belong to him at the valuation set by said Board of Assessment unless good and sufficient cause to the contrary be shown not more than ten days from the date of said notice. In the event that no such cause is shown the County Commissioners shall assess such property to the person appearing on the return as its owner at the valuation placed thereon by the Board of Assessment.

190D. As speedily as possible following the completion of the review of all the property in any election district the Board of Assessment in conjunction with the Supervisor of Assessments of the County, shall make a return under oath to the Board of County Commissioners setting forth the following information:

(1) A brief description sufficient for identification of each item of taxable property in such district; and

(2) The name and address of the owner (or owners) thereof; and

(3) The valuation of said property then appearing on the assessment books of the said County and

(4) Any new valuation established by said Board of Assessment at the full cash value thereof.

190E. (a) The Clerk of the Board of County Commissioners shall mail to each person listed on any such return made by the Board of Assessment to the County Commissioners, a written notice to the effect that the Board of County Com-