

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That the sub-title "Assessors and Discovery of Taxable Property" and Sections 30, 31 and 32 of Article 81 of the Annotated Code of Maryland (1939 edition), title "Revenue and Taxes", be and the same are hereby repealed.

SEC. 2. *And be it further enacted*, That Section 175 (8) of Article 81 of the Annotated Code of Maryland (1939 edition), as amended by Chapter 729 of the Acts of 1941, and Sections 179, 180, 184, and 185 of said Article be and the same are hereby repealed and re-enacted with amendments, to read as follows:

175(8). To enforce and execute a continuing method of assessment so that all assessable property in every county and in Baltimore City shall be thoroughly reviewed at least once in every five years. It shall be the duty of the Commission, after consultation with the local assessing authorities, to establish five districts or five classes of property in each county and in Baltimore City, and to require that the property in one of the said districts or classes be reviewed and reassessed each year in rotation. The Commission shall have the power at any time to order and enforce a review and reassessment of all property, or all property of any class, in any county or in Baltimore City, or in any district or part of a district, if said property has not been reviewed or re-assessed within five years, or if the existing assessments are found to be greater or less than the assessments on other properties possessing similar and comparable values.

179. The annual salaries of the Supervisors of Assessment shall be based on the aggregate value of property assessed for taxation or valued for the purpose of payments in lieu of taxes in the County for which such supervisor is appointed and said salaries shall be as follows:

If the aggregate value shall not exceed \$10,000,000 the annual salary shall be \$1,500. For every \$1,000,000 in excess of said \$10,000,000 up to \$100,000,000 an additional amount of \$25.

For every \$5,000,000 in excess of said \$100,000,000 up to \$200,000,000, an additional amount of \$25.

Provided, however, that the annual salary of the Supervisor of Baltimore City shall be \$3500; of Washington County \$3200; of Baltimore County \$5,000; of Frederick County \$2,400; of Anne Arundel County \$3,600.

The salaries of all Supervisors shall be paid monthly by the several counties and Mayor and City Council of Baltimore who are hereby directed to levy annually such sums as it may require to pay the same.