

ceive as compensation for his services the sum of twenty-four hundred dollars (\$2,400) per year, plus necessary expenses.

184. In the event that any of the several Boards of County Commissioners neglect or refuse to include in the levy succeeding the date of notification from the State Tax Commission the amount necessary to assess or reassess property in the particular county or district, or part of a county or district, or in the event any of the several Boards of County Commissioners shall neglect or fail to follow the instructions of the State Tax Commission, either as to the method or plan of assessment, or failure to appoint assessors as hereinbefore provided, then in that event, the State Tax Commission may institute mandamus proceedings against any such Board of County Commissioners of any County so refusing and a mandamus shall issue compelling any such Board to perform the duties herein provided.

185. The County Commissioners of the several counties, for their services in reviewing the assessments recommended to them by the assessors in each county, and in hearing protests against said assessments, shall each receive the sum of not exceeding Ten Dollars (\$10) per day, in addition to their salaries as County Commissioners. The Counsel to the County Commissioners in their respective counties shall be counsel to the said Commissioners in said review of assessments or hearing of protests, and shall be entitled to reasonable compensation for services rendered, in addition to the salary as counsel to said County Commissioners. The Supervisor of Assessments or one of the assessors shall be present at all such reviews or hearings, to explain and support his recommendations and those of the County Assessors. It shall be unlawful for the County Commissioners (or Appeal Tax Court, if provided under Section 186) to decrease the amount of an assessment after the date of finality for any year, unless a protest against said assessment was duly filed before the date of finality. It shall also be unlawful for the said County Commissioners (or Appeal Tax Court), at any time between general reviews of assessments in a district to decrease an assessment therein, without first notifying and consulting with the Supervisor of Assessments; and if such a reduction should be made without notice and consultation it shall be void.

SEC. 3. *And be it further enacted*, That Section 186 of the Annotated Code of Maryland (1939 edition) be and the same is hereby repealed, and a new sub-title and three new