

(b) (1) Before the mailing of such notice the Board of County Commissioners may, in its discretion, by a duly adopted and recorded resolution, alter or amend any valuation fixed by the Board of Assessment. In such case, said written notice shall state the valuation determined by the Board of County Commissioners.

(2) If at least ten (10) days have elapsed after the mailing of such written notice postage prepaid the Board of County Commissioners may, in its discretion, by a duly adopted and recorded resolution, alter or amend any valuation fixed by the Board of Assessment only after a public hearing of which reasonable notice has been given to the owner, or owners, of the property affected.

(c) The Board of County Commissioners, following the procedure above set forth, shall cause all of the property mentioned on any such return to be included among the assessment books of the county at the most recent valuation of such property for the purposes of the next annual tax levy following such assessment (or re-assessment).

190F. Assessment of land shall be itemized by either the acre or square foot unit of valuation and each gradation of the rate of valuation in any one parcel or ownership shall appear as a separate item. Every building or structure with an assessed value in excess of \$100.00 shall be enumerated as a separate item.

190G. (a) Any change or variation in the existing assessment as of January 1, 1943, of any property in Montgomery County made by re-assessment or by any other manner or method of assessment, equalization or adjustment by said County Commissioners shall be published in one or more newspapers of general circulation in Montgomery County, and shall disclose the then recommended valuation of said property by the Board of Assessment and the new assessment as established by the said County Commissioners.

190H. The Board of County Commissioners shall furnish all necessary supplies and equipment and automobiles to the Board of Assessment and its deputies for use by them only in performing the duties imposed by this sub-title, and the County Commissioners shall pay for such supplies and equipment and all maintenance and operation costs, including insurance, on such automobiles.

190-I. The Board of County Commissioners is hereby directed to include in each annual levy of taxes such sum as may