

*work of the supervisors of assessments and the assessors as to assure the proper use and maintenance of these forms, notices, records, reports and office procedures.*

*(8) (a) To continue the present rotational system of reassessing properties once in every five years by districts or classes until the completion of the present five year cycle, or until January 1, 1954, whichever shall first occur; provided, however, that either the Commission, or the assessing authority of any county or the Department of Assessments or Board of Municipal and Zoning Appeals of Baltimore City, shall have power to order and enforce a review and reassessment at any time before the expiration of said cycle of all assessable property in such county or city, or all property of any class or district or part of a district therein.*

*(b) From and after the date of finality falling on or next preceding January 1, 1954, or in any county or Baltimore City, the Commission shall enforce and execute a continuing method of assessment so that all assessable property shall be thoroughly reviewed and reassessed at least once in every three years. The Commission shall, after consultation with local assessing authorities, establish three districts or three classes of property in each county and in Baltimore City, and shall require that the property in one of the said districts or classes be reviewed and reappraised for assessment purposes each year in rotation; provided, however, that either the Commission, or the assessing authority of any county, or the Department of Assessments or Board of Municipal and Zoning Appeals of Baltimore City, shall have power to order and enforce a review and reappraisal at any time of all property in such county or city, or all property of any class or district or part of any district therein. All reappraisals made under this paragraph (b) of this sub-section shall become effective as assessments upon the date of finality terminating the three-year cycle during which such reappraisals were made, and not sooner; provided, however, that if any cycle of reappraisals in an entire county or Baltimore City, as the case may be, shall have been completed in less than three years as the result of an order of the Commission or the local assessing authority as hereinabove provided, then such reappraisals shall become effective as assessments upon the first date of finality following such completion, and in such event, the next succeeding three-year cycle shall commence immediately from and after such date of finality.*