

of finality falling on or next preceding January 1, 1954, as if such property had existed on such date of finality in the same form, condition and surroundings as at the time of assessment.

(2) For all annual assessments which occur at or after the completion of the first full cycle of appraisals in the county involved or Baltimore City, as the case may be, pursuant to Section 230(8) (b) of this Article, all such property shall be assessed at such value as would have been the full cash value thereof on the date of finality immediately preceding the commencement of the last full cycle of said appraisals prior to the assessment, as if such property had existed on such date of finality in the same form, condition and surroundings as at the time of assessment.

(c) The provisions of Sub-section (b) of this section shall not apply to property assessable by the State Tax Commission in its original jurisdiction nor to property for which other methods of assessment are prescribed by this Article.

(d) Nothing herein shall be construed to affect the provisions of Section 33 of this Article.】

230.

(8) 【(a) To continue the present rotational system of re-assessing properties once in every five years by district or classes until January 1, 1954; 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 re-assessment at any time before said date 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, as the case may be, the Commission shall enforce and execute in each county and in Baltimore City a continuing method of assessment so that all assessable property shall be thoroughly reviewed and re-assessed 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 all property in one of said districts or classes be reviewed or appraised for assessment purposes each year in rotation; provided, however, that either the Commission,