

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 appraisal 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 appraisals 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 appraisals were made; provided, however, that if any cycle of appraisals 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 appraisals 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. Appraisals under this sub-paragraph (b) of this sub-section shall be made so that, when they become effective as assessments, they will be at the values required by Section 11(b) of this Article, and to this end such appraisals shall be subject to adjustment at any time. Nothing herein shall be construed to prevent the assessment or re-assessment of any property at any time pursuant to other applicable provisions of this Article.】

*To enforce and execute a continuing method of assessments so that all assessable property in every county and in Baltimore City shall be thoroughly reviewed at least once each year. It shall be the duty of the Commission, after consultation with the County Commissioners in the several counties, or the Appeal Tax Court where such exists, or the Board of Municipal and Zoning Appeals in Baltimore City, as the case may be, to require that all assessable property in each such political sub-division, respectively, be reviewed and re-assessed each year. The Commission shall have the power at any time , AFTER CONSULTATION WITH THE COUNTY COMMISSIONERS IN THE SEVERAL COUNTIES, OR THE APPEAL TAX COURT WHERE SUCH EXISTS, OR THE BOARD OF MUNICIPAL AND ZONING APPEALS IN BALTIMORE CITY, AS THE CASE MAY BE, to order and enforce a review and re-assessment of all property in any county or in Baltimore City, if said property has not been reviewed or re-assessed within one year or if the existing assessment are found to be greater or less than the assessments on other properties possessing similar and comparable values.*