

property in each such political subdivision, respectively, be reviewed and re-assessed each year. The [Commission] Department 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 reassessment 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 assessments are found to be greater or less than the assessments on other properties possessing similar and comparable values.

(9) To require individuals, firms and corporations to furnish complete information as to the ownership by them of all property taxable to them and the facts relating to the value thereof.

(10) To investigate at any time, on [is] its own initiative, assessments against any or all properties in any county and/or city.

(11) To inquire into the provisions of law of other States and jurisdictions regarding the situs of property for taxation and to confer with tax commissioners or assessing or collecting officers of other States regarding the most effectual and equitable method of assessment of property or collection of taxes, particularly regarding the best method of reaching all property subject to assessment and taxation and avoiding conflict and duplication of taxation of the same property.

(12) To confer with the Governor, Comptroller and Treasurer of this State as to the administration of the tax laws, and to report biennially to the General Assembly its proceedings with recommendations for legislation.

(13) To participate in any proceeding in court wherein any assessment or taxation question is involved.

247A. From and after July 1, 1959, the term "State Tax Commission" as used in this Article, or in any part of this Code, or in any other laws, resolutions, ordinances or regulations of this State or of any department, agency or political sub-division thereof, shall be deemed to mean "State Department of Assessments and Taxation", provided, however, that if such construction would be unreasonable because such reference is to a judicial or quasi-judicial function beyond the authority of the State Department of Assessments and Taxation, the term "State Tax Commission" shall be taken to mean "Maryland Tax Court".

Appeal Tax Courts

250. In any county where an Appeal Tax Court has been created by resolution of the County Commissioners as provided in this sub-title, the County Commissioners of such county shall thereafter have no jurisdiction to hear or determine tax appeals, or to assess, classify, reassess or re-classify property for purposes of taxation; but all such powers and duties shall be vested in the Appeal Tax Court, subject to a right of appeal to the [State Tax Commission] *Maryland Tax Court*, as provided in the case of assessments by the County Commissioners. Nothing in this sub-title shall affect the powers and duties of the [Appeal Tax Court] Board of Municipal