

and Taxes", sub-title "State Department of Assessments and Taxation" to follow immediately after Section 232 (13) thereof, providing that among the jurisdiction, supervision, powers and duties of the Department of Assessments and Taxation is the power to provide for periodic surveys of assessment ratios ~~to fair market values~~ in the twenty-three counties and Baltimore City, and relating generally to the procedure and powers by which such surveys may be provided.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That new Section 232(14) be and the same is hereby added to Article 81 of the Annotated Code of Maryland (1960 Supplement), title "Revenue and Taxes", sub-title "State Department of Assessments and Taxation", to follow immediately after Section 232(13) thereof, and to read as follows:*

*232.*

*(14) To provide for periodic surveys of assessment ratios ~~to fair market values~~ in the twenty-three counties and Baltimore City, beginning January 1, 1962, and at two-year intervals thereafter. The Director shall prescribe the manner in which the survey is to be conducted. He may select competent and experienced assessors from any source in his discretion to perform the survey. In the alternative, he may, with the approval of the respective Boards of County Commissioners or the Mayor of Baltimore City, designate suitable personnel from among the Supervisors of Assessments and the Assessors of the counties and Baltimore City. In the latter event, any person so designated by the Director (1) shall be relieved of his regular assessing duties and given a leave of absence during the time required to conduct the survey; (2) shall be paid a salary (during the period of time he is performing these special duties) equal to his regular salary or to the maximum amount specified for the position of Assistant Supervisor, Class B jurisdiction, in Section 237(d) of this Article, whichever is the greater; (3) shall remain on and be paid from the respective County or City payroll; and (4) shall be restored to his regular position at the conclusion of the survey. Also, if County and City personnel are so utilized for a survey, the entire salary of each shall be reimbursed to the respective County or City in the same manner as now provided in this Article for reimbursement of the State's share of assessors' salaries. The number of personnel for and the expenses incident to the survey, including travel, lodging and meals, shall be as provided in the Department's annual budget.*

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1961.*

Approved February 27, 1961.