

(1963 Supplement), title "Revenue and Taxes," subtitle "State Department of Assessments and Taxation," be and it is hereby repealed and re-enacted with amendments to read as follows:

232.

(8) [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 Department, 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 subdivision, respectively, be reviewed and re-assessed each year. The 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 reassessed 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.]

*(a) To maintain and enforce a continuing method of assessment review, so that all assessable real property in every county and Baltimore City shall be reviewed at least once each year. Property shall be reviewed, in the discretion of the Director of the Department, by the use of property description cards, property location maps, land classification maps, unit value maps, land use maps, zoning maps, records of new construction, sales records, building cost data, private appraisals, or periodic surveys of assessment ratios or by the use of any other materials or information considered by the Director or the Department to be reliable aids in determining property value. In conducting this review, it shall not be necessary that properties be reviewed individually and separately; for the purpose of conducting this review, properties may be grouped into areas, grouped according to character or use, or grouped in any other manner which the Director or the Department considers to be necessary or helpful to the efficient conduct of said review. The Director and the Department shall have the power, at any time, to order and enforce a review of any properties, if such properties have not been reviewed within one year; and it shall be the duty of the Director to order and enforce a review of any properties upon receipt of a request to do so from the final assessing authority for the county or city in which such properties are located.*

*(b) To maintain and enforce a continuing method of real property reassessment, so that all assessable real property in every county and Baltimore City shall be properly reassessed as frequently as, in the discretion of the Director of the Department, is practicable and necessary. ANNUALLY WHENEVER THE ANNUAL REVIEW REQUIRED IN SUB-PARAGRAPH (A) HEREOF DISCLOSES A CHANGE IN VALUE. ~~The~~ IN ADDITION, THE Director and the Department shall have the power, at any time, AFTER CONSULTATION WITH THE COUNTY COMMISSIONERS IN THE SEVERAL COUNTIES, OR THE APPEAL TAX COURT WHERE*