

of this report the Commission has recommended that all reports to the State Tax Commission should be filed on or before the first day of March in each year. The Commission recommends that it should be mandatory on it to impose a penalty (for the use of the State) amounting at least to \$5.00 and \$1.00 per day additional for each day after the first day of March in each year until the first day of the succeeding June; and after the first day of June a further flat penalty of \$100 should be imposed with an additional penalty of \$1.00 per day until the report is filed, or an assessment is made without a report.

Penalties should be computed by the State Tax Commission and the amount thereof certified to the State Comptroller and be collectible by him by any process which may be enforced in the collection of State taxes or other charges, subject, however, to the payment of interest, computed from the last day for which such penalty has been imposed.

REASSESSMENT

The Act of 1914, Chapter 841, Section 234, sub-Section 6, provides (It shall be the duty of the State Tax Commission and it shall have power and authority—) "To enforce and execute a continuing method of assessment, and to require that all property in the State be reviewed for assessment at least once in every five years." This act made no change in the power of assessment by the County Commissioners, by whom the original assessments of all real property and the personal property of individuals in the counties must be made, nor provided for additional machinery concerning assessments of such property, nor did it provide a financial system to defray the expenses of a reassessment. With the purpose of beginning a new assessment in the counties, the State Tax Commission notified the several Boards of County Commissioners prior to the fixing of the levy in the different counties and estimated the amount necessary to defray the expenses of a reassessment in said respective counties, and requested that said amount be included in the levy of each county for the year 1915.