

**STATE TAX COMMISSION.**  
**Union Trust Building, Baltimore.**

Name.	Term Expires.	Postoffice.
Commissioners:		
William W. Beck, Chairman.....	1924 .....	Chestertown
Oscar Leser (Minority.....)	1928 .....	Baltimore
J. Enos Ray.....	1926 .....	Chillum
Secretary:		
Charles C. Wallace.....		Baltimore

The State Tax Commission was created by the General Assembly of 1914, Chapter 841.

The Act creating the Commission designated the personnel of the first Board, which was composed of Arthur P. Gorman, Jr., as Chairman, Lewin W. Wickes, and Oscar Leser, who was the minority member. As the terms of the several Commissioners expire the Governor appoints a successor for a term of six years from the date of appointment. No more than two Commissioners can be of the same political faith.

The Commission elects a Secretary and appoints such employees as may be necessary.

An appeal lies directly to the State Tax Commission from all assessments entered by the County Commissioners of the several counties or by the Appeal Tax Court of Baltimore City, and the determination by the Commission as regards the assessment of property is final, as an appeal from a decision by the Commission exists only on questions of law.

In August, 1916, the Commission ordered a re-assessment of real estate of the several counties of the State of Maryland. The legality of this order was attacked but the Commission's authority was affirmed by the Court of Appeals of Maryland in the case of State Tax Commission versus Lowenstein, 129 Md., 244. Subsequently in December, 1917, the Commission ordered a general re-assessment of personal property, tangible and intangible, owned or held by residents of the twenty-three counties of Maryland.

Besides the right to bring about general equalization, the Commission has the power to establish forms of schedules, notices, etc., and also of assessment and collection books; to establish a uniform system of accounts; to require that all property in the State be reviewed for re-assessment at least once in every five years; to confer with State officials of this State and taxing authorities of other States in order to bring about a uniform system of taxation and to provide for a system of inspection of licenses.

The Commission has devised a method of assessing business corporations in accordance with the Act passed at the session of 1914, on their tangible assets instead of on their share valuation.

It appoints a Supervisor of Assessments for each county of the State from a list of five residents of each county, nominated by the respective Boards of County Commissioners. The salaries of the supervisors are paid by the County Commissioners and are based upon the value of the assessable property under the jurisdiction of the respective supervisors. It is the function of the supervisors to advise the Commission of assessments as compared with valuations, to report all sales of property and to perform such other duties as may be assigned to them by the Commission.