

and in addition to these such clerical assistance as he may deem necessary for the proper and efficient discharge of the duties of his Department within an appropriation as provided in the budget.

STATE TAX COMMISSION.

Union Trust Building, Baltimore.

Name.	Term Expires.	Postoffice.
Commissioners:		
J. Enos Ray, Chairman.....	1931.....	Hyattsville
Oscar Leser (Minority).....	1933.....	Baltimore
Jesse D. Price.....	1929.....	Salisbury
Secretary:		
Thomas A. Murray, Jr.....		Baltimore
Chief Clerk:		
John F. O'Malley.....		Elkridge

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 five 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 licensees.

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.