

Stenographers:

Miss Ruth Sulivane.....Cambridge
Miss Mary Toner.....Baltimore

Adjuster:

J. Frank Kenny.....Texas

The duties placed upon the Commissioner in the enforcement of the insurance laws are very numerous and important, comprising the collection of large sums of money, principally from taxes on premiums and license fees, examination of the financial affairs of all companies organized under the laws of this State, as well as all other companies doing business in the State that the Commissioner thinks proper to examine, and supervision of the entire business of insurance within statutory limitations. He is charged with the duty of seeing that all laws of this State relating to insurance or insurance companies are faithfully executed. For that purpose he is authorized to maintain office and to employ such assistants as may be necessary, including a Deputy Insurance Commissioner, an Actuary, an Examiner, an Auditor, 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:		
Harry O. Levin (Chairman).....	1943.....	Baltimore
Frederic P. Adkins.....	1941.....	Salisbury
J. Hubert Wade.....	1939.....	Boonsboro
Secretary:		
Albert W. Ward.....		Baltimore
Chief Clerk:		
John F. O'Malley.....		Elkridge

The State Tax Commission was created by the Act of 1914, Chapter 841, superseding the State Tax Commissioner, an office which was established in 1878, with functions limited virtually to the assessment of the shares of domestic corporations and national banks, the gross receipts of certain classes of corporations, and distilled spirits. Greatly enlarged jurisdiction and responsibilities were conferred upon the State Tax Commission by the act creating it and by subsequent legislation. In addition to the duties formerly exercised by the State Tax Commissioner, the Commission is empowered to "supervise the administration of the assessment and tax laws of Maryland and of each county or city thereof"; "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," but not necessarily by reassessment of all property in the same year; to act as an appellate tribunal to which all appeals from assessments of real and personal property made by local assessing bodies must be taken; to assess the rolling stock of railroad companies; "to participate in any proceeding in any court wherein any assessment or taxation question is involved."

The Commission appoints for each of the counties a Supervisor of Assessments who has the status of chief assessor in the county, with power also to appeal to the Commission from any assessments or rulings made by the County Commissioners. The supervisors are appointed from a list of five nominees submitted by the County Commissioners. They serve during good behavior and are removable by the State Tax Commission "for incompetency or other cause." Their salaries are paid