

by the respective counties and are graded according to the aggregate value of property assessed in the county. A supervisor is also appointed for Baltimore City with important duties of investigation. The Commission may order the appointment of local assessors to be made by the County Commissioners and may dismiss such assessors for cause, and, in its discretion, may fill any vacancy thus created.

The State Tax Commission has charge of the registration of foreign corporations doing business in Maryland. It also determines the amount of capital employed by them in the State, as the basis of the annual franchise tax. Charters and amendments to charters of domestic corporations are filed with, and recorded and approved by, the Commission. In its jurisdiction over foreign corporations the Commission succeeds the Secretary of State; while in passing on appeals from assessments locally made, and on certificates of incorporation, it exercises functions formerly performed by the courts.

Under the Tax Revision Act of 1929 (Chapter 226) an appeal to the courts lies from the decisions of the Commission in all cases where questions of law are involved.

Under the individual and corporation income tax law, enacted by the Special Session of the General Assembly of 1937, Chapter 11, the Commission was given appellate jurisdiction to hear all appeals from the final action of the Comptroller. The determination of the Commission is *prima facie* evidence of the amount of the tax due, but an appeal to the courts lies from the finding of the Commission in the manner now provided for on appeals from said Commission in the exercise of its appellate jurisdiction and the provisions of Section 188 of Article 81 of the Code are made applicable.

The State Tax Commission is composed of three members, appointed by the Governor for terms of six years, one of the terms expiring every two years. One member must be a resident of the Eastern Shore, one a resident of Baltimore City and the other a resident of one of the Western Shore counties. "Not more than two of said Commissioners shall be of the same political party, and each of them shall be a taxpayer and qualified voter of this State."

SUPERVISORS OF ASSESSMENTS

Somerville Nicholson	Allegany
George T. Cromwell.....	Anne Arundel
Hugh Allen Meade.....	Baltimore City
H. Gerard Mueller.....	Baltimore
Russell H. Owings.....	Calvert
A. Irvin Brumbaugh.....	Caroline
George W. Brown.....	Carroll
George K. Houck.....	Cecil
Edward G. Edelen.....	Charles
Calvin Spedden.....	Dorchester
Alfred W. Gaver.....	Frederick
Richard C. McComas.....	Garrett
Samuel L. Fyle.....	Harford
William F. Myerly.....	Howard
Thomas F. Davis.....	Kent
Wilton T. Allen.....	Montgomery
Thomas W. Baxter.....	Prince George's
Harry C. Reynolds.....	Queen Anne's
J. Franklin Adams.....	St. Mary's