

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 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 qualification and/or registration of foreign corporations doing business in Maryland. In addition to determining the amount of the annual franchise tax, which is based on the amount of capital employed by them as of January 1st, Chapter 387 of the Acts of 1939 requires the Commission, beginning with the year 1940, to assess the tangible personal property of foreign corporations and distribute the assessment to the localities in which the property is located. This law transfers the jurisdiction to tax such property from the local taxing authorities to the State Tax Commission. 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 income tax law, 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."

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SUPERVISORS OF ASSESSMENTS

Somerville Nicholson.....	Allegany
George T. Cromwell.....	Anne Arundel
Robert L. Mainen.....	Baltimore City
H. Gerard Mueller.....	Baltimore
Russell H. Owings.....	Calvert
A. Irvin Brumbaugh.....	Caroline