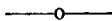


The members of the Board shall receive no salary for their services as such.

The Bank Commissioner is appointed by the Governor for a term of four years.



STATE TAX COMMISSION

Union Trust Building, Baltimore-1, Md.

Name	Term Expires	Postoffice
Commissioners:		
Robert France	1949	Baltimore
Chairman		
Emerson C. Harrington, Jr.	1947	Cambridge
Owen E. Hitchins	1945	Cumberland
Secretary:		
Albert W. Ward		Baltimore

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 operating property, except land, of railroads and other public utilities and contract carriers; "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.

Under the provisions of Chapter 717 of the Acts of 1943, a continuous assessment plan was adopted, whereby permanent assessors are established to review for reassessment all property in each county in Maryland once in every five years. The law requires that one fifth of each county be reviewed each year, whereas it had been the practice to review the whole county in the fifth year. The supervisor of assessments is the chief assessor in the county and acts as such over the local assessors. The local assessors are appointed by the County Commissioners for an indefinite period from a list of applicants examined and graded by the State Tax Commission.