

ceipts 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.

The State Tax Commission has charge of the qualification and or registration of foreign corporations doing business in Maryland. In addition to collecting an annual filing fee, and accounting monthly for all such collections to the Treasurer, 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 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 juris-