

approved auditing committees making such examinations. (Code 1947 Supp. Art. 19, secs. 41, 43, 45, 46, 48, 58, 59).

Expenditures, 1949	\$143,358.77
Appropriation, 1950	148,990.00

Staff: 26.

STATE TAX COMMISSION

Chairman: Joseph H. A. Rogan, 1951
 Owen E. Hitchins, 1955; William W. Travers, 1953
 Albert W. Ward, Executive Secretary

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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 members of the same political party, and each shall be a taxpayer and a qualified voter of this State." (Code 1939, Art. 81, sec. 167). The State Tax Commission was created in 1914, superseding the State Tax Commissioner, an office which was established in 1878, with functions virtually limited to the assessment of the shares of domestic corporations and national banks, the gross receipts of certain classes of corporations, and taxes on distilled spirits. 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". (Code 1947 Supp. Art. 81, sec. 175).

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 fixed by the Tax Commission after consultation with the respective County Commissioners. The State and the counties share equally the cost of salaries. A supervisor is also appointed for Baltimore City with important duties of investigation. The Supervisor of Assessments is the chief assessor and acts as such over 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. Their salaries are fixed and paid in a similar manner to those of the supervisors. The assessors review for reassessment one-fifth of the property in each county of Maryland each year, so that all property in each county is reviewed