

The office of the State Auditor was created in 1902; it was re-organized in 1929 and has continued to operate under the law enacted at that time, with minor changes. The State Auditor is appointed by the Governor for a term of four years and both he and the Deputy State Auditor are required to be certified public accountants or registered public accountants of Maryland.

The State Auditor's office is required to audit annually the books of all Clerks of Court, Registers of Wills, and Collectors of State Taxes of the State of Maryland, including the City of Baltimore; the Governor's office; the Comptroller of the Treasury; the Attorney General; the Clerk of the Court of Appeals; and such other offices, departments, agencies, boards, commissions, or institutions as the Comptroller may direct. On or before December 1 of each year, and at such other times as may seem desirable, he submits to the Comptroller full and detailed written reports of the results of his examinations of the books and accounts of the various offices and institutions audited, with suggestions as to changes in the method of keeping the books and accounts, the adoption of uniform accounting systems, and changes in the forms of reports by the various agencies to the Comptroller. The State Auditor also audits, when requested, Maryland counties, incorporated cities or towns, and taxing districts having a population of 2,500 or more and he prescribes the form of and receives reports of certified public accountants or approved auditing committees making such examinations (Code 1951, Art. 19, secs. 29, 34, 44, 45).

Appropriations	1953	1954
General Fund	\$192,072	\$210,000

Staff: 31.

STATE TAX COMMISSION

Chairman: Deeley K. Nice, 1957
Owen E. Hitchins, 1955; John Wood Logan, 1959
Albert W. Ward, Executive Secretary

31 Light St., Baltimore 2

Telephone: Lexington 9-1090

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 belong to the same political party and each shall be a taxpayer and a qualified voter of this State." (Code 1951, Art. 81, sec. 222). 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 as-