

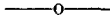
sess the operating property, except land, of railroads and other public utilities and contract carriers; "to participate in any proceeding in any court wherein any assessment or taxation question is involved". (Code 1951, Art. 81, sec. 230).

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 for reassessment purposes once in every five years until January 1, 1954, and every three years thereafter (Code 1951, Art. 81, sec. 230 (8a, b), 231-235).

The State Tax Commission has charge of the qualifications and 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, the Commission assesses the tangible personal property of foreign corporations and distributes the proceeds to the localities in which the property is located. Previous to 1940, the power to assess such property was in the hands of local taxing officials. 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 locally made, and on certificates of incorporation, it exercises functions formerly performed by the courts (Code 1951, Art. 81, sec. 12; Art. 27, secs. 4, 11, 26).

Under the income tax law, the Commission was given appellate jurisdiction from the final action of the Comptroller. The determination of the Commission is *prima-facie* evidence of the amount of tax due, but an appeal to the Court lies from the findings of the Commission in the manner now provided for all appeals from the Commission in the exercise of its appellate jurisdiction (Code 1951, Art. 81, sec. 301).

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| Appropriations | 1953 | 1954 |
| General Fund | \$552,774 | \$573,227 |
| Staff: 23. | | |



DEPARTMENT OF BUDGET AND PROCUREMENT

James G. Rennie, Director
 James P. Slicher, Chief, Budget Bureau
 Adam G. Uhl, Chief, Purchasing Bureau

318 Light St., Baltimore 2 Telephone: Lexington 9-2050

The Department of Budget and Procurement was established in 1939, combining the budgeting and purchasing functions of the State