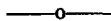


The Commission appoints for each of the counties a Supervisor of Assessments, who has the status of chief assessor in the county, with power also to appeal to the Commission from any assessments or rulings made by the County Commissioners. The supervisors are appointed from a list of five nominees submitted 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 the property in each county of Maryland each year, so that all property in each county is reviewed and reassessed annually.

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. Charters and amendments to charters of domestic corporations are filed with, and recorded and approved by the Commission. (Code 1951, Art. 81, sec. 12; Art. 23, secs. 4, 11, 26).

Under the income tax law, the Commission is 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).

Appropriations	1955	1956
General Fund	\$577,950	\$603,976
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 into a single agency. The Director of the Department is appointed by the Governor. In addition to having executive jurisdiction of the Department, the Director reviews all leases for rental of office space prior to their submission to the Board of Public Works for approval (Code 1951, Art. 15A, sec. 14).

Budget Bureau

The budget functions of the agency are vested in the Budget Bureau, the chief of which is appointed by the Director. The Bureau