

For each of the counties the Commission appoints a Supervisor of Assessments from a list of five nominees submitted by the County Commissioners. The supervisors serve during good behavior and are removable by the State Tax Commission "for incompetency or other cause." The cost of their salaries, which are fixed by the Tax Commission after consultation with the respective county commissioners, is shared equally between the State and the counties. The Tax Commission also appoints a supervisor for Baltimore City with important duties of investigation. The Supervisor of Assessments is the chief assessor and acts as such over local assessors; he also may appeal to the Commission from any assessments or rulings made by the county commissioners.

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 manner similar to those of the supervisors. The assessors review for reassessment the property in each county of Maryland each year (Code 1951, Art. 81, secs. 232-35).

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, secs. 7, 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. 251).

Appropriations	1957	1958
General Funds	\$645,961	\$843,876
Staff: 23.		

DEPARTMENT OF BUDGET AND PROCUREMENT

James G. Rennie, Director
 James P. Slicher, Chief, Budget Bureau
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The Department of Budget and Procurement, established in 1939, combines the budgeting and purchasing functions of the State into a single agency. The Director of the Department, who is appointed by the Governor, has executive jurisdiction over the Department, and in addition reviews all leases for rental of office space before their submission to the Board of Public Works for approval (Code 1951, Art. 15A, sec. 14).

Budget Bureau

The Director appoints the Chief of the Budget Bureau. This unit carries out the budget functions of the agency. It aids the Director in preparing a tentative budget for the Governor's consideration and