

**State Tax Commission.**

234. Appointment; qualifications; term; salaries; oath, employees; office.
235. Duties; supervision over assessments, collectors' accounts, ownership, situs of property, inspection of licenses; reports.
236. Supervisors of assessments; appointment and duties.
237. Supervisor of assessments of Baltimore City; authority and duty; access to records of appeal tax court; appeal to state tax commission from appeal tax court; inequalities, how remedied.
238. Commission to prevail in case of conflict with appeal tax court or county commissioners; commission may investigate upon its own initiative.
239. Hearing before county commissioners or appeal tax court; appeal to commission; subsequent appeal to court; commission may participate in.
240. Supervisors of assessments; duties of; instructions to; office; clerical help; data not open to public; power of local assessors preserved.
241. Salaries of supervisors; levy therefor.
242. Seal and record of proceedings of; hearings; testimony; witnesses; books, etc.; failure to obey order of; majority vote; meetings, where held.
243. Judgments of commission; certified copies; punishment for contempt.
244. Invalidity of any provision of law not to affect remainder; repeal of inconsistent laws; pending suits not affected.
245. Appeals to State Tax Commission; appeals to local courts, when taken; summons, non-jury case; appeal to Court of Appeals, when taken; the power to assess includes the power to classify and review of assessment includes review of classification.
246. State Tax Commissioner abolished; duties of, to be performed by commission; chairman of commission to take place of commissioner on boards, committees, etc.; actions of commissioner prior to State Tax Commission Law, valid.
247. Annual appropriation.

**Exemptions.**

1904, art. 81, sec. 4. 1888, art. 81, sec. 4. 1860, art. 81, sec. 3. 1841, ch. 23, sec. 1. 1874, ch. 483, sec. 3. 1880, ch. 122. 1896, ch. 120. 1904, ch. 460. 1906, ch. 464. 1914, ch. 528.

4. The provisions of this sub-title shall not apply to any bonds or stocks or evidences of indebtedness issued by the United States belonging to residents of this State, nor to any property in this State belonging to the United States or to this State, or to any County of this State, or incorporated city or town in this State, nor to the real and personal property owned and acquired by fire insurance salvage corps of Baltimore in pursuance of the Act of 1888, Chapter 72, Section 2, nor to any judgment rendered by any court of record or justice of the peace, nor to houses or buildings used exclusively for public worship, nor to the furniture contained therein, nor to the parsonage connected therewith, nor to the grounds appurtenant to such houses, nor to buildings so exclusively used for public worship or as parsonages which are necessary for the respective uses thereof, nor shall the provisions of this sub-title apply to graveyards, cemeteries or cemetery company which