

to assess shall in all cases include the power to classify for taxation, and the power to review an assessment on appeal shall in all cases include also the power to review any question of classification for taxation.

1914, ch. 841, sec. 2.

246. The office of State Tax Commissioner is hereby abolished immediately upon the qualification of the Commission hereby created and all the duties imposed upon or powers given by existing law (or by any Act or resolution passed at the present session of the Legislature) to the State Tax Commissioner shall devolve upon the State Tax Commission; and wherever any duties are imposed by existing law (or by any Act or resolution passed at the present session of the Legislature) upon persons or corporations to make report to the State Tax Commissioner or to perform any other act or thing in respect to his office, such duties, reports, acts and things shall be made and performed to the State Tax Commission. Wherever the State Tax Commissioner, by virtue of his office, is a member of any board, committee or other similar body, the chairman of the State Tax Commission shall hereafter serve in his place, provided that said repeal shall in no way affect the validity of any action taken by the State Tax Commissioner before May 29, 1914.

1914, ch. 841, sec. 3.

247. The sum of \$30,000 *per annum* or so much thereof as may be necessary to provide for the payment of the salary of the members of the Commission, the Secretary and employees and expenses thereof is hereby appropriated annually for the purpose of carrying into effect all of the provisions of this sub-title.