

limitations hereinbefore mentioned. The State Tax Commission immediately after its organization shall appoint a Secretary to serve at the pleasure of the State Tax Commission, who shall receive a salary of Three Thousand Dollars (\$3,000) per annum, payable out of the Treasury of the State of Maryland, and they shall also have the power to employ such other clerks and stenographers as the Commission may deem necessary, and the Commission shall have the power to prescribe their duties and fix their compensation and the salaries of such employees shall be payable out of the State Treasury of the State of Maryland as other State employees are now paid. The main office of the State Tax Commission shall be in Baltimore City. The Commission may appoint an attorney at law of the State of Maryland to be and act as the general counsel of said Commission, whose salary shall be fixed by said Commission.\*

The position of counsel to the state tax commission is not an office within the meaning of article 3, section 17 of the constitution. Under this section the commission may not appoint two persons as general counsel. How statutes are to be construed. *State Tax Commission v. Harrington*, 126 Md. 158.

See notes to section 235.

### 235.

The object, intention, machinery and provisions of this and the following sections summarized. Under this and the following sections the state tax commission has the power to order a general assessment and, if needed, a general reassessment; hence sections 248 *et seq.* were not passed for that purpose. See notes to article 15 of the Declaration of Rights and to article 81, section 248. *Leser v. Lowenstein*, 129 Md. 246.

### 245.

See notes to section 235.

### 247.†

1916, ch. 629, sec. 248.

248. The local supervisor of assessments provided for under Article 81, section 234 *et seq.*, shall, in addition to his present duties act as chief assessor in his particular County, with such additional duties as the State Tax Commission shall determine and designate; at such time as shall be ordered by the State Tax Commission, each of the several

\*The act of 1916, chapter 713, provides that the Mayor and City Council of Baltimore shall not pay after October 1st, 1916, any portion of the salaries of the members of the state tax commission.

The act of 1918, chapter 242, appropriated \$3,500 for the use of the state tax commission.

†The act of 1916, chapter 713, appropriates out of the treasury of Maryland money sufficient to pay the salaries of the members of the state tax commission, and further provides that the Mayor and City Council of Baltimore shall not pay after October 1st, 1916, any portion of the salaries of the members of the state tax commission.

The act of 1918, chapter 242, appropriated \$3,500 for the use of the state tax commission.