

**State Tax Commission.**

247. Appointment; qualifications; term; salaries; oath, employees; office.
248. Secretary; power to administer oaths.
249. Duties; supervision over assessments, collectors' accounts, ownership, situs of property, inspection of licenses; reports.
250. Supervisors of assessments; appointment and duties.
251. Supervisor of assessments of Baltimore; authority and duty; access to records of appeal tax court; appeal to state tax commission from appeal tax court; inequalities, how remedied.
252. Commission to prevail in case of conflict with appeal tax court or county commissioners; commission may investigate.
253. Hearing before county commissioners or appeal tax court; appeal to commission; subsequent appeal to court; commission may participate in.
254. Supervisors of assessments; duties of; instructions to; office; clerical help; data not open to public; power of local assessors preserved.
255. Salaries of supervisors; levy therefor.
256. Seal and record of proceedings of; hearings; testimony; witnesses; books, etc.; failure to obey order of; majority vote; meetings, where held.
257. Judgments of commission; certified copies; punishment for contempt.
258. Invalidity of any provision of law not to affect remainder; repeal of inconsistent laws; pending suits not affected.
259. Appeals to State Tax Commission; appeals to courts; summons non-jury case; appeal to court of appeals; power to assess includes power to classify, and review of assessment includes review of classification.
260. 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.
261. Annual appropriation.
262. County and other assessors; compensation.
263. Assessors to take oath.
264. Uniform assessment plan to be followed by county commissioners.
265. Levy for expenses of assessment.
266. Mandamus against county commissioners.
267. Compensation of county commissioners and counsel for services relative to reassessments.
268. Notice of assessment.

**Uniformity of Taxation in Incorporated Towns.**

269. Rules set out in art. 15 of Constitution to be followed; classes of property.

**State, County and Municipal Taxes.**

An. Code, sec. 1. 1904, sec. 1. 1888, sec. 1. 1841, ch. 23. 1874, ch. 483, sec. 1. 1896, ch. 120.

1. All state and county taxes and all municipal taxes shall be levied upon the assessments made in conformity with the provisions of this article and in conformity with all laws relating to revenue and taxes and not embraced in this article.

This section on its face contemplates the making of other assessments than that provided by act of 1896, ch. 120. Neither act of 1896, nor any of the sections of this article, confer authority upon a municipality to levy taxes for municipal purposes, nor do they provide means of determining what town property shall be burdened with municipal taxes. The act of 1896, ch. 120, held not to repeal mode of assessment provided by charter of Salisbury, nor exemption from taxation contained therein, of judgments and private securities. Scope and purpose of act of 1896. *Salisbury v. Jackson*, 89 Md. 521.

The expression "municipal taxes" is not confined in its application to the city of Baltimore. *Frederick County v. Frederick City*, 88 Md. 659; *Hyattsville v. C. & P. Tel. Co.*, 131 Md. 596.