

The Chairman of the State Tax Commission shall receive a salary of Six Thousand Dollars (\$6,000) per annum and each of the two other members of said Commission shall receive a salary of Five Thousand Dollars (\$5,000) per annum; and before entering upon office he shall take the oath prescribed by the Constitution. In case of any vacancy the Governor shall appoint a competent person to fill the same, subject to the limitations of appointment contained in this sub-title, and the Governor shall appoint one Commissioner every two years as the term of the Commission named in this sub-title may expire, subject to the limitations hereinafore 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.¹

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

This sub-title referred to in construing sec. 229, *et seq.*—see notes thereto. *Tax Commission v. Distillery Co.*, 140 Md. 233.

See sec. 155 and notes to sec. 249. See also art. 41, sec. 91.

1924, ch. 290.

248. The Secretary of said Commission shall have power and authority to administer oaths in all parts whatsoever of the State so far as the exercise of such power is incidental to the performance of his duties or the duties of the Commission, and the Commission shall designate from time to time, in a properly recorded minute of its proceedings, one of its clerks to perform, during the time designated and during the absence of the secretary, the duties of secretary to said Commission, and the Commission may from time to time, in a properly recorded minute of its proceedings, designate one or more of its clerks to administer oaths in any part of the State pursuant to the performance of duties assigned to any clerk by said Commission.

An. Code, sec. 235. 1914, ch. 841, sec. 234.

249. It shall be the duty of the State Tax Commission and it shall have power and authority—

(1) To have general supervision over the administration of the assessment and tax laws of the State.

¹ Art. 32A, sec. 2 now provides that the attorney-general shall be counsel for the S. T. C.