

An. Code, sec. 247. 1914, ch. 841, sec. 3.

**261.** 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.

An. Code, sec. 248. 1916, ch. 629, sec. 248.

**262.** The local supervisor of assessments provided for under Article 81, section 247 *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 Boards of County Commissioners in the State of Maryland shall appoint such number of County assessors as shall be ordered by the State Tax Commission; and for incompetency or any other cause, the State Tax Commission shall have the authority and power to dismiss and discharge any of such County assessors and require the County Commissioners of any of the several Counties as the case may be, to appoint a competent individual to fill the vacancy, or the said State Tax Commission in its discretion shall have the authority and power to fill said vacancy with a competent individual; and to appoint such other assessors as said Commission may consider necessary; the rate of compensation of the County and additional assessors provided for in sections 262 to 268 shall not exceed five dollars per day for the time they are actually employed in the work of assessing, which compensation, as well as all other expenses incident to local assessment, shall be levied for by the several Boards of County Commissioners.

A proposed reassessment under this and the following sections was not invalid because it was restricted to the counties of the state nor because it applied only to real estate, nor on ground of insufficiency of prescribed notice to property owners. Sec. 264 is not invalid as an unlawful delegation of power to state tax commission—see notes to art. 15 of Declaration of Rights. Purpose and nature of this and following sections, and these sections compared with sec. 249, *et seq.* *Leser v. Lowenstein*, 129 Md. 246.

1924, ch. 284.

**263.** All assessors appointed under the provisions of this Section <sup>1</sup> shall take and subscribe to the oath provided for in the Constitution before the Clerk of the Circuit Court, or one of his deputies, of the County for which they shall act.

An. Code, sec. 249. 1916, ch. 629, sec. 249.

**264.** The uniform plan for the assessment of property which shall be formulated by the State Tax Commission, shall be followed strictly by the Board of County Commissioners of the several Counties in the State, together with all County assessors, not only for the assessment provided for in sections 262 to 268, but for all subsequent reassessments and reviewal of assessments authorized by Article 81, section 247 *et seq.*

See notes to sec. 262.

<sup>1</sup> Evidently sub-title was intended.