

*et seq.*, were not passed for that purpose. See notes to art. 15 of the Declaration of Rights. *Leser v. Lowenstein*, 129 Md. 246.

Cited (as sec. 249 of art. 81, 1924 Ed.) but not construed in *C. & P. Tel. Co. v. State Tax Commission*, 158 Md. 517.

Opinion of Court of Appeals, sustaining assessment of lands by Tax Commission, affirmed. *Susquehanna Power Co. v. Tax Commission*, 283 U. S. 291.

An. Code, 1924, sec. 250. 1912, sec. 236. 1914, ch. 841, sec. 235. 1929, ch. 226, sec. 167.

**176.** In each county of the State and in Baltimore City there shall be a Supervisor of Assessments who shall be a resident thereof and who shall be appointed by the State Tax Commission from a list of five persons submitted to said Commission by the County Commissioners of each county and by the Mayor of Baltimore City in the case of the Supervisor of Baltimore City, and said supervisors shall be removable at any time by the State Tax Commission for incompetency or other cause. The Supervisor shall hold no other public office of profit. If the State Tax Commission deem fit to be appointed none of the persons whose names are upon the list submitted as aforesaid, they may reject all the nominations and call for a new list. In case the County Commissioners of any county or the Mayor of Baltimore City shall fail to furnish the list herein provided for within twenty days after notice from the State Tax Commission the said Commission shall have power to fill such office immediately after the expiration of such time. The Supervisors shall be furnished with an office at the county seat by the County Commissioners of each county, and the Supervisor of Assessments for Baltimore City shall likewise be furnished an office in Baltimore City by the Mayor and City Council; and they shall be allowed such clerical help and expense as the County Commissioners and the Mayor and City Council of Baltimore shall respectively determine. They shall confer frequently with the State Tax Commission, submitting questions for determination to that Commission and shall receive and carry out instructions given by the Commission or the Chief Supervisor of Assessments appointed by the Commission for their guidance in supervising the valuation and assessment of real and personal property; they shall likewise keep constantly informed of the method of work pursued by other Supervisors of Assessments.

Supervisor of Assessments not entitled to reimbursement for expenses incurred in making visits to State Tax Commission, though County Commissioners could allow payment for same; but entitled to compensation for work performed at request of Commissioners and not required in the performance of his duties. *Gaver v. Frederick Co.*, 175 Md. 639.

The supervisor of assessments may apparently apply under this section to state tax commission to correct an error in an assessment or apportionment, and appeal from its decisions on questions of law. See notes to sec. 253 (old). *State Tax Comm. v. Baltimore County*, 138 Md. 675.

This section referred to—see notes to secs. 2, 249 and 259 (old). *Hyattsville v. C. & P. Tel. Co.*, 131 Md. 593.

Cited in *Gaver v. Frederick Co.*, Daily Record, Feb. 7, 1939.

An. Code, 1924, sec. 250. 1912, sec. 236. 1914, ch. 841, sec. 235. 1929, ch. 226, sec. 168. 1933, ch. 595, sec. 168.

**177.** The Supervisors of Assessments shall have general supervision over the assessment of all property in the County or City for which they are appointed. They shall have power and are charged with the duty, to recommend assessments to the County Commissioners or other authority as required by law, and shall be charged with the duty and shall use all due diligence in listing escaped and/or new property and recommending a proper assessment thereon to the boards of County Commissioners or other authority and shall co-operate with the respective boards of County