

For every \$5,000,000 in excess of said \$50,000,000 up to \$100,000,000, an additional amount of \$60.

Over \$100,000,000, a salary of \$2,450.

Provided, however, that the annual salary of the Supervisor of Baltimore City and of Baltimore, Washington and Allegany Counties shall be \$3,000, and the annual salary of the Supervisors in Anne Arundel County shall be \$2,400, and in Frederick County shall be \$2,100. The salaries of all supervisors shall be paid monthly by the several counties and Mayor and City Council of Baltimore who are hereby directed to levy annually such sums as it may require to pay the same.

See notes to sec. 176.

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

An. Code, 1924, sec. 262. 1912, sec. 248. 1916, ch. 629, sec. 248. 1929, ch. 226, sec. 171.

**180.** The Local Supervisor of Assessments provided for in this Article shall, in addition to his other 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 to 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. The compensation of the County and additional Assessors, at the rate of five dollars per day each, unless some other rate shall be fixed by the County Commissioners with the approval of the State Tax Commission, as well as all other expenses incident to local assessment, shall be fixed and levied for by the several Boards of the 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 (1924 Code)—see sec. 182—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. *Leser v. Lowenstein*, 129 Md. 246.

An. Code, 1924, sec. 263. 1924, ch. 284. 1929, ch. 226, sec. 172.

**181.** All assessors appointed under the provisions of this Article shall take and subscribe to the oath provided for in the Constitution before the Clerk of the Circuit or Superior Court, or one of his deputies, of the County or City for which they shall act.

An. Code, 1924, sec. 264. 1912, sec. 249. 1916, ch. 629, sec. 249. 1929, ch. 226, sec. 173.

**182.** The State Tax Commission from time to time shall formulate a uniform plan for the assessment of property, which shall be followed strictly by the County Commissioners of the several counties in the State, and by the Appeal Tax Court and by all county and city assessors, for all subsequent reassessments and renewals of assessments authorized by this Article.