

## CHAPTER 706.

(House Bill 103)

AN ACT to repeal and re-enact, with amendments, Sections 179 and 180 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "State Tax Commission", as said sections were amended by Chapters 1005 and 1022 of the Acts of 1945, relating to the compensation of the Supervisors of Assessments in Baltimore City and the several counties and of assessors in the several counties.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 179 and 180 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "State Tax Commission", as said sections were amended by Chapters 1005 and 1022 of the Acts of 1945, be and they are hereby repealed and re-enacted, with amendments, to read as follows:

179. The annual salaries of the Supervisors of Assessments shall be determined by the classification of the respective counties and Baltimore City as established by the State Tax Commission and in accordance with the schedules of compensation as herein set forth for each such classification.

The State Tax Commission shall fix and establish the classification of each county and Baltimore City only after consultation with the respective Boards of County Commissioners and the Mayor of Baltimore City, but in making such classifications consideration shall be given to the number of individual lots or parcels assessed, the assessable basis, the time given by the supervisor, whether he performs all the assessing work and any other pertinent factors relating to the work of said supervisors.

The following classifications and their respective schedules prescribing minimum and maximum rates with automatic increases from minimum to maximum, at the rate of 20% each year for a period of five years are hereby established and shall apply to the Supervisors of Assessments of the several counties and Baltimore City:

Class A .....	\$4,000 to \$5,000
Class B .....	3,500 to 4,500
Class C .....	2,800 to 3,500
Class D .....	2,000 to 2,750

The salaries of all Supervisors herein provided shall be paid monthly by the several counties and Mayor and City