

SUPERVISORY ASSESSMENT SYSTEM

The law on the statute books concerning the assessment of real and personal property contemplated revisions and corrections at such times as the Boards of County Commissioners in the several counties would deem desirable.¹ This power of the Board of County Commissioners conferred on them the right to name such assessors for limited periods of time, or to employ them throughout the year. Reassessment has never been made in Maryland at regular periods, but only when ordered by the Legislature, and the assessments of real estate made at such reassessments remained effective until the next reassessment, unless changed by the taxing authorities, instances of which in the counties were extremely rare.

As general reassessments have been at long intervals, such a power as the County Commissioners had, was very essential, but it appears that it has not been exercised except in a most limited manner. In some counties the County Commissioners appointed assessors, termed assessors of new "buildings and discoverers of personal property," while in other counties new buildings and additional personal property were placed upon the assessment books through the active and individual work of the County Commissioners. In few cases, if in any, did the County Commissioners or the local assessors consider it a part of their duty to reassess real property, notwithstanding great changes may have occurred in the value of large areas of such property since the assessment was entered at the last period of general reassessment.

The Act of 1914, Chapter 841, creating the State Tax Commission, did not make any change in the power of assessment by the County Commissioners nor provide for additional machinery concerning assessment, but inaugurated a system of central supervision by means of supervisors appointed for each county. These duties are set forth in full in the Act under which the Commission is now working and constitutes the supervisor the arm of the Commission in his respective county. The salaries of supervisors are paid by the localities, and they vary, being scaled upon the aggregate amount of property in each county under supervision of the super-

¹ Art. 81, Section 204.