

them, the limited time that the law provides they should give to their duties, and the demand on their time by delegations asking and demanding appropriations for all sorts of improvements, deserved and not deserved. Knowledge of tax laws, public revenues and proper assessment methods have never been considered essential to qualifications for the office of County Commissioner. In the limited field from which the County Commissioner had to name supervisors it may be said that the nominees fairly represent the communities from which they were named.

Supervisors of assessments, while having no right to make original assessments, as stated before, have the right to object to any new assessment made by the Board of County Commissioners, any abatements allowed, failure to make corrections—in fact, any action of the County Commissioners in dealing with the assessment of property, by appeal to the State Tax Commission from the action or failure to act of the County Commissioners. Appeals have been taken by supervisors of several counties. The supervisor of assessments of Calvert County appealed from the action of the County Commissioners of Calvert County when they reduced the assessment on a farm in Calvert County from \$3,500 to \$2,800. The supervisor of assessments of Allegany County appealed from the action of the County Commissioners of Allegany County upon their refusal to place on the assessment books the property of the Masonic Temple Building Association, a company organized for the purpose of holding real estate and leasing it to fraternal orders and lodges. The County Commissioners considered it the property of a benevolent institution and exempt from taxation.

It is believed that much friction may be avoided between the Boards and the State Tax Commission by reason of the fact that supervisors have no power of assessment, leaving the local governing body, viz, the County Commissioners, and to their assessors the power of assessment, subject to revision by the Commission.

Innumerable cases have arisen when supervisors have accomplished good results by suggestions to County Boards after intimation from the State Tax Commission.