

class of property was performed, under the immediate direction of the State Tax Commission, by the new Supervisors of Assessments and the County Commissioners at the same time that they had many other and multitudinous duties.

Local officials had not heretofore been engaged in assessment of property, real or personal. The forms of schedules for returns by holders were prepared by this Commission and then sent to the county boards, whose duty it then was to list prospective holders and make assessments; assistance has been rendered, in nearly every case, to local authorities by this body. A great deal of time of the Commission has been taken up with the assessment of "ordinary business" corporations, and owing to complete changes for assessment of "ordinary business" corporations innumerable questions of procedure and law arose, all of which lessened the time available for activities along other lines.

The Commission certified to the city of Baltimore and the counties the names of Maryland holders in approximately 70 companies, and the amount of the holdings determined to be taxable was \$2,282,700. Few, if any, holders outside of Baltimore City and Baltimore County were heretofore actually assessed.

INCREASE OF ASSESSMENT (OUTSIDE OF BALTIMORE CITY AND BALTIMORE COUNTY) OF INTANGIBLE PERSONAL PROPERTY SUBJECT TO THE LOW RATE.

County	Net Increase	Percentage of Increase
Allegany	\$4,568,514 ¹	1,040%
Anne Arundel.....	1,930,273 ^{1 2}	340
Calvert	17,759	None heretofore
Caroline	89,303 ²	None heretofore
Carroll	212,805	10
Cecil	1,264,721 ³	50
Charles	18,400*	..
Dorchester	42,878	20
Frederick	1,230,370	66
Garrett	351,742	⁴ None heretofore
Harford	343,796	35
Howard	227,597	15
Kent	141,480	72
Montgomery	935,420	48
Prince George's	127,780	85
Queen Anne's	97,770	40

¹ Includes item duplicated in ordinary business.

² Includes part in litigation.

³ Part subject to State tax only.

⁴ In Garrett County, according to information, there were a few assessments of stock and bonds assessed at the sliding scale rate (Acts 1896, Chapter 120).

* Decrease.