

There is no supervision by any State officer and often is the property of the deceased valued far below its actual value.

In the city of Baltimore there are appraisers appointed, four in number, whose duties require all of their time. In the counties appraisers are appointed as occasion demands and friends are often named, with the result that the amount of the appraisement is not the "clear value" of the property belonging to the decedent. The criticism is directed mainly against the valuation of real estate owned by the deceased, rather than valuation of the personal property, but even in cases of personal property appraisements is there opportunity for larger returns.

It would seem as though the condition now existing could be corrected by conferring on the State Tax Commission the power of making investigation and appraisement with the local appraisers, appointed by the Court, prior to the time that the report or appraisement is filed by such officers; and in case of disagreement, there would be the opportunity to the State to object to the appraisement before it became final.

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## APPEALS

Under the provisions of Section 238 of the act creating the State Tax Commission, appeals from assessments of the local authorities are made to the State Tax Commission instead of to the Baltimore City Court, in case the property lies in Baltimore City, or to the Circuit Court for the counties should the property lie in the counties. These appeals were taken to 24 courts throughout the State, and now all of this work is centered in the State Tax Commission.

Since the organization of the Commission there have been 313 appeals from assessments. A greater number of these appeals have been appeals from the assessments of the Appeal Tax Court in Baltimore City, but there have been numerous appeals from the counties.

The court costs heretofore incurred in appeals to the courts amounted in the aggregate to a large sum of money, and as there are no costs in appeals to the State Tax Commission, the amount of savings to the taxpayers is considerable.