

Governor shall appoint a competent person to fill the same, subject to the limitations of appointment contained in this Act, and the Governor shall appoint one Commissioner every two years as the term of the Commission named in this Act may expire, subject to the limitations hereinbefore mentioned. The State Tax Commission immediately after its organization shall appoint a Secretary to serve at the pleasure of the State Tax Commission, who shall receive a salary of Three Thousand Dollars (\$3,000) per annum, payable out of the Treasury of the State of Maryland, and they shall also have the power to employ such other clerks and stenographers as the Commission may deem necessary, and the Commission shall have the power to prescribe their duties and fix their compensation and the salaries of such employees shall be payable out of the State Treasury of the State of Maryland as other State employees are now paid. The main office of the State Tax Commission shall be in Baltimore City. The Commission may appoint an attorney at law of the State of Maryland to be and act as the general counsel of said Commission, whose salary shall be fixed by said Commission.

234. It shall be the duty of the State Tax Commission and it shall have power and authority—

(1) To have general supervision over the administration of the assessment and tax laws of the State.

(2) To have general supervision over all supervisors of assessments and to have the final determination of assessments of all property in all the Counties, Cities, Towns and Villages of the State, to the end that all taxable property shall be placed upon the assessment books and equalized between persons, firms and corporations in all the Counties, Districts, Cities, Towns and Villages of the State, so that all persons, firms and corporations shall be assessed alike for like kinds of property. In case any property which under the law is subject to taxation has not been assessed, such property may be placed on the books at any time and shall be subject to taxation for the current and previous years, not exceeding four years in all, in the same manner as other property is subject to taxation.

(3) To establish the form of the reports of assessment, assessment books and collection books, and of schedules, notices and other papers, and forms for financial and statistical reports of County Commissioners and the Appeal Tax Court of Baltimore City to the State Tax Commission. The State Tax Com-