

sioners and the Mayor of Baltimore City, but in making such classifications consideration shall be given to the number of individual lots or parcels assessed, the assessable basis, the time given by the supervisor, whether he performs all the assessing work and any other pertinent factors relating to the work of said supervisors.

(c) The following classifications and their respective schedules prescribing minimum and maximum rates with automatic increases from minimum to maximum, at the rate of 20% each year for a period of five years are hereby established and shall apply to the Supervisors of Assessments of the several counties and Baltimore City:

Class A	\$4,000 to \$5,000
Class B	3,500 to 4,500
Class C	2,800 to 3,500
Class D	2,000 to 2,750

(d) The salaries of all Supervisors herein provided shall be paid monthly by the several counties and Mayor and City Council of Baltimore City. A sum equivalent to one-half of the annual salary shall be paid by the Comptroller for the State of Maryland from general funds to the several counties and the City of Baltimore, such payments to be made to the said counties and Baltimore City quarterly. The several counties and Baltimore City are hereby directed to levy annually such sums as may be required to pay the remaining one-half of these salaries.

(e) All Supervisors in office on July 1, 1947, shall be paid the minimum salaries as herein provided; provided, however, that the County Commissioners of Anne Arundel County are directed to levy and pay to the Supervisor of said county such additional sum as may be necessary to pay such Supervisor an annual salary of \$5,000.

(f) The County Commissioners of Montgomery County may levy and pay such additional sum in excess of \$5,000 to the Supervisors of Assessments of said county as in their discretion they shall determine; provided, however, that the portion of said salary to be paid by the State shall be limited to the amount prescribed in the schedules hereinbefore set forth.

180. (a) Each County Supervisor of Assessments shall, in addition to his other duties, act as chief assessor in his particular county, with such additional duties as the State Tax Commission shall determine and designate. On or before January first, 1944, each of the several Boards of County Commissioners in this State shall appoint from among the residents of the respective counties such number of assessors as