

this order was attacked but the Commission's authority was affirmed by the Court of Appeals of Maryland in the case of State Tax Commission versus Lowenstein, 129 Md., 244. Subsequently in December, 1917, the Commission ordered a general re-assessment of personal property, tangible and intangible, owned or held by residents of the twenty-three counties of Maryland.

Besides the right to bring about general equalization, the Commission has the power to establish forms of schedules, notices, etc., and also of assessment and collection books; to establish a uniform system of accounts; to require that all property in the State be reviewed for re-assessment at least once in every five years; to confer with State officials of this State and taxing authorities of other States in order to bring about a uniform system of taxation and to provide for a system of inspection of licenses.

The Commission has devised a method of assessing business corporations in accordance with the Act passed at the session of 1914, on their tangible assets instead of on their share valuation.

It appoints a Supervisor of Assessments for each county of the State from a list of five residents of each county, nominated by the respective Boards of County Commissioners. The salaries of the supervisors are paid by the County Commissioners and are based upon the value of the assessable property under the jurisdiction of the respective supervisors. It is the function of the supervisors to advise the Commission of assessments as compared with valuations, to report all sales of property and to perform such other duties as may be assigned to them by the Commission.

The following is a list of the supervisors:

<i>Counties.</i>	<i>Name.</i>
Allegany.....	Roderic Clary
Anne Arundel.....	William Theodore Revell
Baltimore.....	William B. Cockey
Calvert.....	Benson B. D. Bond
Caroline.....	William G. Smith
Carroll.....	George W. Brown
Charles.....	Edward G. Edelen
Cecil.....	Dr. R. M. Black
Dorchester.....	William R. Hearn
Frederick.....	Alfred W. Gaver
Garrett.....	George W. Legge, Jr.
Harford.....	O. B. Carcaud
Howard.....	C. Dorsey Hobbs.
Kent.....	Owen C. Smith
Montgomery.....	Perrie E. Waters
Prince George's.....	James H. Shreeve
Queen Anne's.....	Madison B. Bordley
Somerset.....	Archibald Todd
St. Mary's.....	John A. Fowler
Talbot.....	Nehemiah E. Clark
Washington.....	Guy G. Gantz
Wicomico.....	Whitefield S. Lowe
Worcester.....	Charles V. Rowley
Baltimore City.....	Harry C. Kilmer