

visor; the range is from the minimum of \$600 in Calvert County with a population of 10,000 people, which has an aggregate assessment of \$3,032,260, to the maximum salary of \$2,400 in Baltimore County and Baltimore City. Supervisors are appointed by the State Tax Commission in the manner recommended by the special commission in its report to the General Assembly of 1914, and considered the most effective in getting the best man available. The plan of selection, in the opinion of the Commission, has much to commend it. Some few of the County Commissioners have never been in thorough accord with this method and contended that the appointment should have been made by the local Board and not by the State Tax Commission; but a great majority of the County Commissioners are heartily in accord with the appointment by the State Tax Commission and have not objected to the supervisor being under the direct control of the State Tax Commission rather than under the direct control of the local governing board. There is no doubt that supervisors are far less subject to county influence than if they were named by county officials, or even if they were elected. As supervisors are not appointed for terms, but may be removed at any time by the order of the State Tax Commission, they should be far more zealous in performance of duty. The Boards of County Commissioners should submit to the State Tax Commission the names of five persons qualified to act as supervisors. Immediately upon receipt of such lists the State Tax Commission forwards to each nominee a number of questions bearing on the qualifications of such nominee, concerning their familiarity with local conditions, values of real estate in general and particularly in all parts of their county.

It must not be inferred that all supervisors have been satisfactory to the Commission, but the Commission expresses the opinion that, with few exceptions, the County Commissioners of each county did endeavor to pick out the most available men. Again, from investigation made by the Commission since its inception, the Commission is cognizant of the fact that in many counties there were very few men who had any knowledge of how to make proper assessments, or who had a knowledge of the tax laws of the State. It may be said that few of the County Commissioners are even trained in tax matters relating to general State taxation, and this is not surprising when one studies the various duties performed by