

REPORT

*To the Honorable Emerson C. Harrington, Governor,
and the General Assembly of Maryland:*

The State Tax Commission of Maryland was created by the Acts of 1914, Chapter 841, and had conferred on it all of the powers and duties heretofore exercised by the State Tax Commissioner, and in addition power of equalizing assessments throughout the State.

The Act named the Commission as follows:

Arthur P. Gorman, Jr., of Howard County,	for 6 years.
Lewin W. Wickes, of Kent County,	for 4 years.
Oscar Leser, of Baltimore City,	for 2 years.

The Commission duly qualified on the 1st day of June, 1914, the date fixed in the Act, and elected Allan C. Girdwood, of Baltimore City, secretary; John F. O'Malley, chief clerk; Albert E. Leffler, William H. Brune and Thomas L. Hines, clerks. These were added to as occasion demanded. The list of these employees is set out in full in another part of this report. It selected 504 Union Trust Building, Baltimore, as its permanent location.

Innumerable questions have been considered by the Commission and many new questions have been presented, owing to the changes made in tax laws during the last session. These questions are discussed in detail in the following pages, and many suggestions made for changes in tax laws as a means for greater efficiency in administration. Many new questions are also presented for consideration.

In addition, much statistical information is set forth. Attention is particularly called to the tables of assessment of the State and also table of assessment of all of the counties.