

until, finally, the Constitution of 1851 decreed that all remaining levy courts be styled "county commissioners." Meanwhile, the commissioners of the tax had also been gradually replaced by the county commissioners or by the levy courts first and then by the county commissioners.

Thus, the county commissioners inherited the powers and duties of both bodies, the most important of which were the levying and collection of taxes. For some years, the commissioners were solely responsible for supervising the assessment of property. However in 1914, the State Tax Commission was created and the office of supervisor of assessments established in each county; the purpose being to attain greater uniformity in assessment and taxation throughout the State. Since then the county commissioners and the State Tax Commission (now Department of Assessments and Taxation) have shared this responsibility.

The manner in which taxes were collected has varied from county to county, but at present, every county has a county treasurer, who collects State and county taxes and disburses county funds on order of the commissioners. In several counties the treasurer also serves as clerk of the commissioners.

In certain respects the jurisdiction of the county commissioners has been curtailed. Their authority over roads was considerably reduced in 1908 when the State Roads Commission was created and assigned control of the major highways of the State. Since 1933, the county welfare boards operating under the State Board of Welfare (originally known as the Board of State Aid and Charities) have assumed many of the administrative duties formerly exercised in this field by the commissioners. However, the commissioners appoint the members of the county boards, appropriate funds to pay the county's share of the cost, operate the county almshouse and have the authority to commit individuals to various hospitals and institutions at the expense of the county.

The county commissioners were constituted as *ex officio* boards of health in 1886, but were relieved of this responsibility in 1914, when the State Department of Health was established. The jurisdiction of the commissioners in the field of education has always been limited. They now levy taxes to meet the budget of the county board of education although they have in fact little control over the amount budgeted or the manner in which it is spent.

On the other hand, the county commissioners have in recent years become involved either directly or indirectly in a wide range of activities, including water supply and sanitation, police and fire protection, planning and zoning, issuing building permits, issuing liquor and other licenses, inspection of buildings, garbage disposal, recreation and so forth.

In an effort to reduce the amount of local legislation introduced at each session coincident to this increased activity, the General Assembly in 1918 adopted general provisions for the establishment of chartered counties, giving them broad powers of self-government. The counties showed little interest at first, but finally, in 1948, Baltimore County adopted a charter government. Montgomery County followed suit in 1956 and Anne Arundel and other counties are now considering similar plans.