

## STATE HOUSE TRUST

Marvin Mandel, Governor of Maryland; William S. James, President of the Senate; Thomas Hunter Lowe, Speaker of the House of Delegates; Brig. Gen. J. P. S. Devereux, Chairman, Maryland Historical Trust.

Non-voting associates: George R. Lewis, Secretary, Department of General Services; J. Waters Parrish.

Secretary: Andrew Heubeck, Jr.

State Office Building, Annapolis 21401

Telephone: 267-5443

The State House Trust, created by Chapter 199, Acts of 1969, consists of the Governor of Maryland, the President of the Senate, the Speaker of the House of Delegates and the Chairman of the Maryland Historical Trust, who act as the trustees. The Trust is to have supervision over all improvements, alterations, additions, landscaping and repairs of the State House as well as the buildings and grounds within the area known as State Circle in Annapolis. The trustees may appoint from one to three non-voting associates who are qualified by experience and interest in historical preservation. The Trust is to retain an architectural consultant (Code 1957, 1971 Repl. Vol., Art. 41, secs. 407-408).

## Law and Legislative

## STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

Director: Albert W. Ward

301 W. Preston Street, Baltimore 21201

Telephone: 383-2526

The General Assembly created the State Department of Assessments and Taxation by Chapter 757, Acts of 1959. The law required that the Governor appoint the first director of the Department; thereafter, the office is to be held under the provisions of the Merit System. Except for appeals, which are a function of the new Maryland Tax Court, the State Department of Assessments and Taxation superseded the State Tax Commission, established by Chapter 841, Acts of 1914, which in its turn had superseded the State Tax Commissioner, an office created by Chapter 178, Acts of 1878. The functions of the early Commissioners had been limited to the assessment of the shares of domestic corporations and national banks, assessment of the gross receipts of certain classes of corporations, and the valuation of distilled spirits for the purpose of State and local taxation. The Director of the present Department in addition supervises the administration of the assessment and tax laws of Maryland, and of each county or city thereof; enforces a continuing method of assessment, and requires that all property in the State be reviewed for assessment each year; assesses the operating property, except land, of railroads and other public utilities and contract carriers; and participates in any proceeding in Court wherein any assessment or taxation question is involved (Code 1957, 1969 Repl. Vol., Art. 81, sec. 232; 1971 Repl. Vol., Art. 41, sec. 318).

For each of the counties the Director appoints a Supervisor of Assessments from a list of five nominees submitted by the County Commissioners or County Council where there is a charter form of government. The Supervisors serve during good behavior and are removable by the Director for incompetency or other cause. The cost of their salaries, which are fixed by law, is shared 60% by the State