

operating revenues was repealed. In its place utilities and common carriers under the jurisdiction of the Commission are assessed a proportionate share of the Commission's direct and indirect expenses based on their proportion of jurisdictional revenues.

Appropriations	1973	1974
General Funds	\$1,174,953	\$1,172,474
Staff: 68.		

MARYLAND TAX COURT

Chief Judge:

Seymour Korn, 1978

Judges:

George R. Hughes, Jr., 1974

John G. Arthur, 1975

John Wood Logan, 1977

Henry D. Blair, Jr., 1979

Edwin W. Lowe, Clerk

Jane B. Willey, Deputy Clerk

David N. Bates, Examiner

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Telephone: 383-2110

By Chapter 757, Acts of 1959, the General Assembly abolished the State Tax Commission and divided its functions between two new agencies, the Maryland Tax Court and the State Department of Assessments and Taxation. The Maryland Tax Court performs the judicial and semi-judicial duties of the former Commission. It consists of five Judges, appointed by the Governor for terms of six years. One is required to be a resident of the Eastern Shore; another, a resident of the Western Shore; and another, a resident of Baltimore City. The other two are to be residents of the State at large. Not more than three Judges may be of the same political party, and each is required to be a taxpayer and a qualified voter of Maryland. At least two must be members of the Bar of the State of Maryland, and the Governor is required to designate one of these as Chief Judge.

The Maryland Tax Court hears appeals from the decision, determination, or order of any agency or any assessing or taxing authority of the State that affects the valuation, assessment, or classification of property; the levy of a tax; or the application for an abatement or reduction of any assessment or tax, or exemption therefrom (Code 1957, 1971 Repl. Vol., Art. 41, sec. 318; 1969 Repl. Vol., 1972 Supp., Art. 81, sec. 224; 1969 Repl. Vol., Art. 81, secs. 225-229h; 1972 Supp., sec. 229; 1969 Repl. Vol., Art. 81, sec. 229j-k; 1972 Supp., sec. 229-l; 1969 Repl. Vol., secs. 230-231, 256, 258, 259; 1972 Supp., sec. 143A; 1969 Repl. Vol., secs. 199, 309; from allowances, 1969 Repl. Vol., Art. 81, sec. 214C; 1972 Supp., sec. 217; or disallowances, 1969 Repl. Vol., Art. 81, 1972 Supp., secs. 214C, 217; 1969 Repl. Vol., sec. 310e, of claims for refunds of taxes, and from cancellations of Motor Vehicle Fuel Dealers licenses, 1968 Repl. Vol., 1972 Supp., Art. 56, sec. 142a). From and after July 1, 1971, appeals from the Maryland Tax Court go "directly to the Court of Appeals" (Code 1957, 1969 Repl. Vol., Art. 81, 1972 Supp., sec. 229(1)).

Appropriations	1973	1974
General Funds	\$119,687	\$131,373
Staff: 10.		