

## STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

*Director:* William L. Shoemaker  
 William A. Badger, *Administrator,*  
*Maryland Property Tax Assessment*  
*Appeals Boards, 1982*

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Acts of 1959, Chapter 757, of the General Assembly, created the State Department of Assessments and Taxation. The same legislation also created the Maryland Tax Court, thereby separating the administrative from the quasi-judicial appeal responsibilities of the State Tax Commission, the agency that was replaced by the Department and the Court. The Commission had been established by Chapter 841, Acts of 1914, and had replaced the office of the State Tax Commissioner, created by Chapter 178, Acts of 1878.

The head of the State Department of Assessments and Taxation is the Director who is appointed by the Governor and who holds office thereafter under the Merit System. The Director is charged with the duty of administering and enforcing the property assessment and property tax laws of Maryland and each county and city thereof, in accordance with the provisions of Article 81. Specifically, this includes the responsibility to supervise the assessment of all property in the counties and cities to the end that all taxable property is entered upon the assessment rolls and equalized between persons, firms, and corporations, so that all will be assessed alike for like kind of property. The Director must establish a continuing method of assessment, requiring an annual review of each assessment of real and personal property, including operating property of railroads and public utilities. The Department is instructed to participate in any Court proceedings wherein any assessment or taxation question is involved (Code 1975, 1975 Repl. Vol., Art. 81, sec. 232; 1975 Repl. Vol., Art. 41, sec. 318).

The Director must appoint a Supervisor of Assessments for each of the several coun-

ties and Baltimore City from a list of five qualified applicants submitted to the Department by the Mayor of Baltimore City, the County Commissioners, or where a charter form of government exists, by the County Council or the County Executive with the approval of the Council. Each Supervisor serves during good behavior, and may be relieved only after a hearing by the Department for incompetency or other cause.

The Department is designated custodian of domestic charters for Maryland corporations, and of qualifications and registrations for foreign corporations. Appropriate fees are collected and the personalty of such corporations is assessed by the Department and the values are certified to the subdivisions for application of local tax rates and eventual collection of taxes.

The cadastral or property location maps are prepared by the Map Division. These maps, which delineate property boundaries, are the only available, complete inventory of all land in the State. They are drawn to scale and are integrated into the State Grid System. They show ownership, sizes, references, and depict natural and man-made features. Aside from their public usefulness, they are an invaluable tool in making property assessments. Maps showing the different grades of soils, based upon agricultural capability, are in the process of being drawn for Maryland's agricultural acreage.

As directed by Chapter 784 of the Acts of 1973, the State Department of Assessments and Taxation assimilated all personnel and functions of the twenty-four local assessment offices. The State completed its assumption of total responsibility on July 1, 1975, when the clerical employees of each office entered State service. The State has also provided for local Property Tax Assessment Appeal Boards in each subdivision. Each Board is comprised of three appointed members. Clerical assistance is provided by the Department.

Staff: 911.