

# JOINT RESOLUTIONS

No. 1

(Senate Joint Resolution 1)

Joint Resolution requesting the State Tax Commission to conduct a survey in 1959 and at five year intervals thereafter for the purpose of determining within each county and Baltimore City the ratio of assessed properties of a sample of all properties in each subdivision to the actual market value thereof.

WHEREAS, Inequality of assessment ratios as among the various political subdivisions has been a problem which has prevailed in Maryland since the birth of property taxation—despite the legal requirement since 1841 of assessment at “full cash value”; and

WHEREAS, A 1953 survey of assessment ratios made by the State Tax Commission’s Allen Committee revealed that the average relation of assessed value to actual market value ranged from 25% to 60% among the jurisdictions; and

WHEREAS, In response to a request by the Legislative Council, the Committee on Taxation and Fiscal Matters has been studying this problem since 1955; and the 1958 report of the Committee reports that considerable progress has apparently been made toward the goal of assessment equality during the period of its study; and

WHEREAS, The Committee on Taxation and Fiscal Matters reports that the current method used by the State Tax Commission to determine relative assessment ratios among the counties and Baltimore City is less valid than the method used by the Allen Committee to determine the 1953 ratios; the latter method involved both a review of assessment-to-sales price ratios in the case of recently sold properties and actual appraisal in the field of a sampling of “dormant” properties—those which had not recently been on the market; the present less scientific method involves computations based on quarterly reports submitted by the twenty-four Supervisors of Assessments, but the quarterly reports are limited to sales and to changes in land use, such as rezoning; thus the current type of survey reflects the *actual* ratio in a county only to the extent that the assessment of “dormant” properties is kept in line with the assessment of recently sold properties; and

WHEREAS, The Committee on Taxation and Fiscal Matters has stated that the price of ultimate and permanent success in the struggle for uniform assessments is continued legislative interest and continued cooperation by the State Tax Commission; now therefore, be it

**EXPLANATION:** *Italics indicate new matter added to existing law.*  
 [Brackets] indicate matter stricken from existing law.  
 CAPITALS indicate amendments to bill.  
~~Strike out~~ indicates matter stricken out of bill.