

ADDRESS, MARYLAND ASSOCIATION OF
ASSESSING OFFICERS

OCEAN CITY

August 30, 1962

I am highly honored to be here again at another summer conference of the Maryland Association of Assessing Officers.

As the Governor of this State—the officer primarily responsible for the fiscal operation of your State government—I should like to pay tribute to you as individuals for the aid you have given me in my effort to give the people of Maryland a financially sound and financially responsible administration.

Our State has made remarkable advances during the past few years toward the goal of more uniformity in tax assessments, and this achievement, which is of especial importance in view of the distribution of State funds to the twenty-three counties and Baltimore City for health, education and welfare, is in a large measure attributable to the splendid work you have done.

The lack of uniformity among our subdivisions in the assessment of property for taxing purposes has been of grave concern to all of us, and it is gratifying to me to observe the progress that has been made since I took office nearly four years ago. Our goal of uniformity is a distant one, and we recognize the practical impossibility of one-hundred-per-cent uniformity. But that should not deter us in our determination to move forward in that direction as far as possible.

In a 1959 report by the Legislative Council's Committee on Taxation and Fiscal Affairs, the problem was stated in these words:

“ . . . As a practical matter, exact uniformity of assessment ratios among the twenty-four political subdivisions never has been achieved, never will be achieved and never can be achieved.”

“On the other hand, there is every reason to believe that the assessment ratios of Baltimore City and the counties can be brought within a range of a few percentage points—and held there.”

The Committee that year, with the full support of my Administration, embarked upon a program to promote legislation and administrative action by the State Tax Commission to bring about the greatest possible uniformity over a period of years.

A significant step in that direction was taken during my first year in