

Improvements in the assessment system can be attributed largely to the following:

First, legislation aimed at achieving true uniformity. This would include the creation of the State Department of Assessments and Taxation and Maryland Tax Court, the employment of full-time assessors, annual assessments, improved salary scales, with the state sharing 60 per cent of the costs, and the requirement of assessment ratio surveys at two-year intervals. In this connection, the continuing scrutiny of assessment conditions by the Legislative Council's Committee on Taxation and Fiscal Matters should be mentioned. Regarding salaries, a comparison of the scales in 1958 and 1962 indicates that there has been an increase in salaries directly paid to assessors amounting to more than a quarter of a million dollars.

A second factor in the improvement would be the in-service training schools for all Maryland assessors, under the joint sponsorship of the University of Maryland, the State Department of Education, the International Association of Assessing Officers, the State Department of Assessments and Taxation and your Association.

Third would be the use of assessment aids, such as tax maps and a uniform appraisal manual.

Finally, there would be the forceful administration of assessment laws and centralized supervision under the State Department of Assessments and Taxation.

To summarize, I see most encouraging signs of advancement toward our objective of uniform assessments. And a great part of the credit for this achievement must go to you who are assembled here in this hall this evening.