

The office of the State Auditor was created in 1902 and reorganized in 1929. The State Auditor is appointed by the Governor for a term of four years, and both he and the Deputy State Auditor are required to be certified public accountants or registered public accountants of Maryland.

The State Auditor's office audits annually the books of all Clerks of Court, Registers of Wills, and Collectors of State Taxes of the State of Maryland, including the City of Baltimore; of the Governor's office; of the Comptroller of the Treasury; of the Attorney General; of the Clerk of the Court of Appeals; and of such other agencies or institutions as the Comptroller may direct. On or before December 1 of each year, and at such other times as may seem desirable, the State Auditor submits to the Comptroller full and detailed written reports of the results of these examinations, with any suggestions he may have for changes in the method of keeping the books and accounts, or for changes in the forms of reports by the various agencies to the Comptroller. The State Auditor, when requested, also audits the books of Maryland counties, incorporated cities or towns, and taxing districts having a population of 2,500 or more; he prescribes the forms to be used and receives reports of certified public accountants or approved auditing committees making such examinations (Code 1951, 1957 supp., Art. 19, secs. 29, 34, 44, 45).

Appropriations	1957	1958
General Funds	\$249,319	\$265,861
Staff: 31.		

STATE TAX COMMISSION

Chairman: Cornelius P. Mundy, 1962
 John Wood Logan, 1959; Owen E. Hitchins, 1961
 Albert W. Ward, Executive Secretary

31 Light Street, Baltimore 2 Telephone: Lexington 9-1090

The State Tax Commission consists of three members appointed by the Governor for six-year terms, one term expiring every two years. One member must be a resident of the Eastern Shore, one a resident of Baltimore City, and the third a resident of the Western Shore. "Not more than two of said commissioners shall belong to the same political party and each shall be a taxpayer and a qualified voter of this State" (Code 1951, Art. 81, sec. 222). The State Tax Commission was created in 1914, superseding the State Tax Commissioner, an office which was established in 1878, with functions virtually limited to the assessment of the shares of domestic corporations and national banks, the gross receipts of certain classes of corporations, and taxes on distilled spirits. In addition to the duties formerly exercised by the State Tax Commissioner, the Commission supervises "the administration of the assessment and tax laws of Maryland and of each county or city thereof"; enforces a continuing method of assessment and requires that all property in the State be reviewed for assessment each year; acts as an appellate tribunal to which all appeals from assessments of real and personal property made by local assessing bodies must be taken; assesses the operating property, except land, of railroads and other public utilities and contract carriers; and participates "in any proceeding in any court wherein any assessment or taxation question is involved" (Code 1951, 1957 supp., Art. 81, sec. 230).