

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; of the University of Maryland; and all other agencies and institutions as directed by the Comptroller. 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 receives reports of certified public accountants or approved auditing committees making examinations of the books and accounts of Maryland counties, incorporated cities or towns, and taxing districts having a population of 2,500 or more (Code 1957, Art. 19, secs. 29-31, 40, 41).

Appropriations	1961	1962
General Funds	\$342,952	\$362,975
Staff: 47.		

MARYLAND TAX COURT

- Chief Judge:
 - Cornelius P. Mundy, 1963
- Judges:
 - Joseph M. Mathias, 1962
 - John Wood Logan, 1965
 - Lawrence B. Fenneman, 1966
 - William A. Wilson, 1967
- Edwin W. Lowe, Clerk
- Jane B. Willey, Deputy Clerk

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By Chapter 757, Acts of 1959, the General Assembly abolished the State Tax Commission and divided its functions between two new agencies, the Maryland Tax Court and the State Department of Assessments and Taxation. The Maryland Tax Court performs the judicial and semi-judicial duties of the former Commission. It consists of five Judges, appointed by the Governor for terms of six years. One is required to be a resident of the Eastern Shore; another, a resident of the Western Shore; and another, a resident of Baltimore City. The other two are to be residents of the State at large. Not more than three Judges may be of the same political party, and each is required to be a taxpayer and a qualified voter of Maryland. At least two must be members of the Bar of the State of Maryland, and the Governor is required to designate one of these as Chief Judge. The three members of the former State Tax Commission continued as members of the new Court for the duration of their respective terms as members of this Commission.

The Maryland Tax Court hears appeals from the decision, determination, or order of any agency or any assessing or taxing authority of the State that affects the valuation, assessment or classification of property; the levy of a tax; or the application for an abatement or reduction of any assessment or tax, or exemption therefrom (Code 1957, Art. 41, sec. 318; Art. 81, secs. 224-230).