

STATE AUDITOR

Leo J. Parr, State Auditor, 1967
 Pierce J. Lambdin, Deputy State Auditor
 A. Lehart Cole, Office Supervisor, State Auditor

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The office of the State Auditor was created by Chapter 257, Acts of 1902 and reorganized by Chapter 226, Acts of 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; 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, 1962 Supp., Art. 19, secs. 29-33, 40, 41).

Appropriations	1963	1964
General Funds	\$384,133	\$435,557
Staff: 49.		

MARYLAND TAX COURT

Chief Judge:
 Lawrence B. Fenneman, 1966

Judges:
 John Wood Logan, 1965
 William A. Wilson, 1967
 Joseph M. Mathias, 1968
 Cornelius P. Mundy, 1969
 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.