

## MARYLAND TAX COURT

Chief Judge:  
Lawrence B. Fenneman, 1972

Judges:  
Norman C. Mason, 1968  
William A. Wilson, 1969  
John Wood Logan, 1971  
Henry D. Blair, Jr., 1973  
Edwin W. Lowe, Clerk  
Jane B. Willey, Deputy Clerk  
Alverta L. Quinn, Receptionist

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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 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, 1965 Repl. Vol., Art. 41, sec. 318; 1965 Repl. Vol., Art. 81, secs. 224-231, 256, 258, 259, 141, 199, 309, 1967 Supp., sec. 352; from allowances (1965 Repl. Vol., Art. 81, sec. 217), or disallowances (1965 Repl. Vol., Art. 81, secs. 217, 310), or claims for refunds of taxes, and from cancellations of Motor Vehicle Fuel Dealers' licenses (Code 1957, 1964 Repl. Vol. Art. 56, sec. 142). Appeals to the Circuit Courts of the counties and to the Baltimore City Court are determined "upon the record" (Code 1957, 1965 Repl. Vol., 1967 Supp., Art. 81, sec. 229 (1)).

Appropriations	1967	1968
General Funds .....	\$82,150	\$87,779
Staff: 8.		

## STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

Director: Albert W. Ward

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The General Assembly created the State Department of Assessments and Taxation by Chapter 757, Acts of 1959. The law required that the Governor appoint the first director of the Department; thereafter, the office is to be held under the provisions of the Merit System. Except for appeals, which are a function of the new Maryland Tax Court, the State Department of Assessments and Taxation supersedes the State Tax Commission, established in 1914, which in its turn had superseded the State Tax Commissioner, an office created in 1878. The functions