

of the early Commissioners had been limited to the assessment of the shares of domestic corporations and national banks, assessment of the gross receipts of certain classes of corporations, and the valuation of distilled spirits for the purpose of State and local taxation. The Director of the present Department in addition 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; assesses the operating property, except land, of railroads and other public utilities and contract carriers; and participates in any proceeding in Court wherein any assessment or taxation question is involved (Code 1957, 1965 Repl. Vol., Art. 81, sec. 232; Art. 41, sec. 318).

For each of the counties the Director appoints a Supervisor of Assessments from a list of five nominees submitted by the County Commissioners or County Council where there is a charter form of government. The Supervisors serve during good behavior and are removable by the Director for incompetency or other cause. The cost of their salaries, which are fixed by law, is shared 60% by the State and 40% by the counties. The Director also appoints a Supervisor for Baltimore City, with important duties of investigation. The Supervisor of Assessments is the chief assessor and acts as such over local assessors.

The County Commissioners appoint the local assessors for an indefinite period from a list of applicants examined and graded by the Director. The assessors' salaries are fixed and paid in a manner similar to those of the Supervisors. They review for reassessment the property in each county of Maryland each year (Code 1957, 1965 Repl. Vol., Art. 81, secs. 234-37).

The Director has charge of the qualifications and registration of foreign corporations doing business in Maryland. In addition to collecting an annual filing fee and accounting monthly for all such collections to the Treasurer, the Director assesses the tangible personal property of foreign corporations and distributes the proceeds to the localities in which the property is located. He also approves and records charters and amendments to charters of domestic corporations.

| Appropriations | 1967 | 1968 |
|-----------------------------------|-------------|-------------|
| General Funds | \$1,416,767 | \$1,577,139 |
| Staff, 1967: 77; Staff, 1968: 79. | | |

DEPARTMENT OF BUDGET AND PROCUREMENT

James P. Slicher, Director
 Ellsworth B. Reigle, Chief, Budget Bureau
 Adam G. Uhl, Chief, Purchasing Bureau

301 W. Preston Street, Baltimore 21201 Telephone: 383-3010

The Department of Budget and Procurement, established by Chapter 64, Acts of 1939, combines the budgeting and purchasing functions of the State into a single agency. The Director of the Department, who is appointed by the Governor, has executive jurisdiction over the Department, and in addition reviews all leases for rental of office space before their submission to the Board of Public Works for approval (Code 1957, Art. 15A, sec. 16).