

Law and Legislative

STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

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The General Assembly, by Chapter 757, Acts of 1959, created the State Department of Assessments and Taxation. The same legislation also created the new Maryland Tax Court, and in so doing, separated the administrative and appeal responsibilities of the State Tax Commission which was replaced by the two new Departments. The Commission had been established by Chapter 841, Acts of 1914, and had replaced the State Tax Commissioner which had been created by Chapter 178, Acts of 1878. Chapter 757 required the Governor to appoint the first Director of the Department, but thereafter the office is to be held under the provisions of the Merit System.

The Director of the Department was charged with the responsibility of administration of the assessment and tax laws of Maryland, and of each county or city thereof. He must establish a continuing method of assessment, requiring annual review of each assessment of real and personal property, including operating property of railroads and public utilities. The Department is instructed to participate in any Court proceeding wherein any assessment or taxation question is involved. (Code 1957, 1969 Repl. Vol., Art. 81, sec. 232; 1971 Repl. Vol., Art. 41, sec. 318).

For Baltimore City and each of the several counties, the Director must appoint a Supervisor of Assessments from a list of five qualified applicants submitted to the Department by the Mayor of Baltimore City or the County Commissioners, or where a charter form of government exists, by the County Council or the County Executive with approval of the Council. Each Supervisor serves during good behavior, and may be removed by the Director for incompetency or other cause. These Supervisors will be State employees effective July 1, 1973, and the State will provide for their salaries and expenses in the budget of the Department. Also, on July 1, 1973, each county and Baltimore City will have a Property Tax Assessment Appeal Board, whose members shall be appointed by the Governor for a term of three years each, although the original appointments will be made so that the term of one member of each Board will expire every year. The State will provide all operating costs of these Boards, including per diem payments to the members. (Code 1957, 1973 Repl. Vol., 1973 Supp., Art. 81, secs. 233, 233A, 236, 245, 246A, 246B, 248).

The local assessors shall continue to be county employees and the county will provide 40% of their salaries until July 1, 1974, when they will become State employees. On July 1, 1975 the clerical staffs of the subdivisions will enter State service, and at the same time the State will provide all equipment and materials necessary to operate the local assessment offices. (Code 1957, 1973 Repl. Vol., 1973 Supp., Art. 81, secs. 246C, 246D).

The Department is the designated custodian of domestic charters for Maryland corporations, and of qualifications and registrations for foreign corporations. Appropriate fees are collected and the personality of such corporations is assessed by the Department and the values are certified to the subdivisions for application of local tax rates and eventual collection of taxes.