

The Annapolis Boundary Commission, established by Chapter 437, Acts of 1982, was created for one year to study both the annexation of territory to the City of Annapolis and the alternative of establishing the City of Annapolis and the Annapolis Neck Peninsula as an independent subdivision.

The Commission consists of nine members. Four members, who must be residents of Annapolis, are appointed by the mayor and aldermen of Annapolis. Four members, who must reside in the metropolitan area adjacent to Annapolis, are appointed by the county executive of Anne Arundel County with confirmation by the county council. The ninth member, who is appointed jointly by the county executive of Anne Arundel County and the mayor and aldermen of Annapolis, must reside in Anne Arundel County but not in Annapolis or in the adjacent metropolitan area. This ninth member serves as chairperson of the Commission.

The Commission is to study the impact that would result from establishing the Annapolis Neck Peninsula as an independent political subdivision, which would provide all municipal services to the residents of the peninsula that are now provided by the City of Annapolis to city residents and by Anne Arundel County to those who live outside the city. Among the issues to be investigated by the Commission is the effect such independent political subdivision status for the peninsula would have on the assessable basis of the area to be annexed, on outstanding local obligations, on the increase in cost of providing city services in the area, and on the possible effect on the city tax rate and other financial considerations. The Commission is to make its recommendations to the mayor and aldermen of Annapolis by December 1, 1983.

STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

Director: Gene L. Burner

301 West Preston Street
Baltimore 21201

Telephone: 383-2310

By Chapter 757, Acts of 1959, the General Assembly created the State Department of Assessments and Taxation. The same legislation also created the Maryland Tax Court, thereby separating the administrative from the quasi-judicial appeal responsibilities of the State Tax Commission, the agency that was replaced by the Department and the Court. The Commission had been established by Chapter 841, Acts of 1914, and had replaced the office of the State Tax Commis-

sioner, created by Chapter 178, Acts of 1878. Chapter 784, Acts of 1973, provided for the complete assumption by the State of administration of the local assessment offices. This law authorized the transfer of all assessment office employees from the local government systems into the State merit system and required the State to bear the full operation costs of all assessment offices. Maryland is the only state where the assessment process is fully centralized at the state level.

The head of the State Department of Assessments and Taxation is the Director, who is appointed by the Governor and who holds office thereafter under the Merit System. The Director is charged with the duty of administering and enforcing the property assessment and property tax laws of Maryland and each county and city thereof, in accordance with the provisions of Article 81. Specifically, this includes the responsibility to supervise the assessment of all property in the counties and cities so that all like kinds of taxable property are assessed alike. The Director must establish a continuing method of assessment for both real and business personal property. Personal property, including operating property of railroads and public utilities, is reassessed annually. Real property is reassessed on a three-year cyclic basis by reviewing one-third of all property rotationally every year. The review includes a physical inspection of the property. The Department is instructed to participate in any court proceedings wherein any assessment or taxation question is involved (Code 1957, Art. 81, sec. 232; Art. 41, sec. 318).

The Director appoints a Supervisor of Assessments for each of the several counties and Baltimore City from a list of five qualified applicants submitted to the Department by the Mayor of Baltimore City, the County Commissioners, or where a charter form of government exists, by the County Council or the County Executive with the approval of the Council. Each Supervisor serves during good behavior, and may be relieved only after a hearing by the Department for incompetency or other cause.

The Department prepares a number of brochures explaining the assessment process and related matters such as appeals and tax credits. These brochures are available at each assessment office throughout the state or may be obtained by contacting the Director's Office in Baltimore.

The Department is custodian of domestic charters for Maryland corporations and of qualifications and registrations for foreign corporations. Specified fees are collected and the personality of such corporations is assessed by the Department and the values are certified to the subdivisions for