

money from any source, public or private, and thereafter administer and expend the funds according to the conditions and terms of the gift.

The Commission consists of five persons appointed by the State Archivist, with the approval of the Governor. The State Archivist, with the approval of the Governor, designates the chairperson.

STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

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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 Commissioner, 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, 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 Director is appointed by the Governor but thereafter holds office under the Merit System. The Director administers and enforces the property assessment and property tax laws of Maryland. 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 every year. The review includes a physical inspection of the property. The Department participates in all court proceedings where assessment or taxation questions are involved (Code 1957, Art. 81, sec. 232; Art. 41, sec. 318).

For each county and Baltimore City, the Director appoints a Supervisor of Assessments from a

list of five qualified applicants submitted 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.

Brochures explaining the assessment process and related matters such as appeals and tax credits are available at each local assessment office. They also may be obtained from 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 personalty of such corporations is assessed by the Department and the values are certified to the subdivisions for application of local tax rates.

Cadastral or property location maps are prepared by the Map Division. These maps, which delineate property boundaries, comprise a complete inventory of all land in the State. They are drawn to scale and are integrated into the State Grid System. They show ownership, sizes, references, and depict natural and man-made features. Aside from their public usefulness, they are an invaluable tool in making property assessments.

The Map Division also prepares maps showing the different grades of soils, based upon agricultural capability. These are in the process of being drawn for Maryland's agricultural acreage. Additional staff provided in 1979 boosted production of these maps to assist in the soil capability map program used in agricultural assessments. In addition to base completion of fourteen counties, unanticipated daily maintenance and revision have been incorporated into the program. Additional overlays have been completed allowing immediate update of owner information for 65 percent of agriculturally assessed areas.

The Department administers the Homeowners' and Renters' Property Tax Credit Programs. These Programs provide in excess of \$40 million in State-funded property tax credits to homeowners and renters who qualify based on an income test. The Homeowners' Program is available to all homeowners in Maryland, regardless of age, while the Renters' Program applies to renters either age 60 or over, or permanently disabled.

The Department also provides clerical assistance, as necessary, to several local Property Tax Assessment Appeal Boards, although the Boards