

**MARYLAND OFFICE FOR THE
BICENTENNIAL OF THE U.S.
CONSTITUTION**

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The Maryland Office for the Bicentennial of the U.S. Constitution was established in March 1985 within the State Archives (General Assembly Resolution no. 506). The Office plans and coordinates activities commemorating Maryland's role in the creation and adoption of the U.S. Constitution.

The Office was responsible for the four-day commemoration of the Annapolis Convention Bicentennial in September 1986. The Annapolis Convention, which met in Maryland's capital city on September 11-14, 1786, issued the call for the Philadelphia Convention of 1787, charging it with the responsibility of devising a system of government for the United States that would be "adequate to the exigencies of the Union."

From May 25 to September 17, 1987, the Office will coordinate Maryland's observance of the bicentennial of the Philadelphia Convention that wrote the U.S. Constitution. The Office also will coordinate a four-day observance of the bicentennial of Maryland's ratification as the seventh state, April 28-May 1, 1988.

The Office developed the idea of re-creating the fifteen-foot miniature ship *Federalist* as a focal point for Maryland's celebration of the Constitution bicentennial. Built entirely with private funds, the *Maryland Federalist* was christened at the Annapolis City Dock on June 13, 1987, and commissioned at Fort McHenry on June 14, 1987. The ship will have its public debut in the Grand Federal Procession in Philadelphia on September 17, 1987, and then tour the state of Maryland for four years before being retired to a museum as a permanent educational exhibit.

The Office has developed a variety of educational materials, including a week-long elementary school unit, *Maryland and the U.S. Constitution*, and a twelve-page newspaper, the *Maryland Bicentennial Gazette*, for high school students and adults.

**STATE DEPARTMENT OF
ASSESSMENTS AND TAXATION**

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The State Department of Assessments and Taxation was created in 1959 (Chapter 757, Acts of 1959). Its origins, however, trace back to 1878 when the office of the State Tax Commissioner was established (Chapter 178, Acts of 1878). In 1914, the State Tax Commission replaced the office of the State Tax Commissioner (Chapter 841, Acts of 1914). The quasi-judicial appeal responsibilities of the State Tax Commission were replaced by the Maryland Tax Court in 1959, and the Commission's administrative duties were assumed by the State Department of Assessments and Taxation that same year. In 1973, the State took on the complete administration of local assessment offices and bore their full operational costs as well (Chapter 784, Acts of 1973). 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, the Director supervises the assessment of all property in the counties and cities so that all similar 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 cyclical basis by reviewing one-third of all property every year. The review includes an exterior physical inspection of the property. The Department participates in all court proceedings where assessment or taxation questions are involved (Code Tax—Property Article, Title 2).

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, under charter government, by the County Council or the County Executive with the approval of the Council. Each Supervisor serves