

**STATE DEPARTMENT OF ASSESSMENTS AND TAXATION**

Gene L. Burner, *Director*

William K. Blevins, *Deputy Director*

301 W. Preston St.  
Baltimore, MD 21201 225-1184

Property Tax Credit Programs: 321-3750  
toll free: 1-800-492-3790

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Budget (Code 24.03.00)	
FY1989 Total Appropriation .....	\$78,985,986
General Funds .....	\$78,985,986
FY1989 Total Authorized Positions .....	895

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**DIRECTOR**  
Gene L. Burner (appointed by Governor) . . . 225-1184

**DEPUTY DIRECTOR**  
William K. Blevins . . . . . 225-1184

**ADMINISTRATIVE DIVISION**  
John J. Quinn, Associate Director  
..... 225-1194

**CHARTER DIVISION**  
Dean W. Kitchen, Corporate  
Administrator ..... 225-1340

**SPECIAL PROGRAMS**  
Robert E. Young, Associate Director  
..... 321-3768

**TAX CREDIT & EXEMPT PROPERTY  
ADMINISTRATION**  
Edward Kovacs, Assistant  
Administrator ..... 321-3744

**PROPERTY MAP DIVISION**  
Carl C. Dederer, Jr., Supervisor  
..... 321-3758

**ASSISTANT DIRECTOR**  
William H. Riley III..... 225-1191

**PERSONAL PROPERTY DIVISION**  
J. Kevin Mueller, State Supervisor  
..... 225-1188

**CORPORATE ASSESSMENTS**  
Edward S. Muth, Administrator  
..... 225-1150

**REAL PROPERTY DIVISION**  
Joseph L. Szabo, State Supervisor  
..... 225-1199

**POLICY & PROGRAM ANALYSIS**  
Ronald W. Wineholt, Assistant Director  
..... 225-1191

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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 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 in Maryland 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. The Department also provides clerical assistance to several local Property Tax Assessment Appeal Boards.

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. Supervisors may be relieved for incompetency or other cause only after a hearing by the Department.

Brochures explaining the assessment process and related matters, such as appeals and tax credits, are available at each local assessment office and from the State office in Baltimore.

The Department is custodian of domestic charters for Maryland corporations and of qualifications and registrations for limited partnerships and foreign corporations. Specified fees are collected, and the personality of such corporations is assessed by the Department. Thereafter, the values are certified to the subdivisions for application of local tax rates. The Department also administers franchise taxes applicable to the net income of banks and savings and loan associations, and to the gross receipts of public service corporations.

Property location maps are prepared by the Map Division. These maps, which delineate property