

TAX CREDIT & EXEMPT PROPERTY DIVISION Vacancy, <i>Assistant Administrator</i> 321-3750	PRINCE GEORGE'S COUNTY Thomas F. Houff, <i>Supervisor</i> ... 952-8628
PROPERTY MAP DIVISION Frank Gonc, <i>Supervisor</i> ... 321-4107	QUEEN ANNE'S COUNTY Joyce A. Carlson, <i>Supervisor</i> ... 758-2183
ASSISTANT DIRECTOR William H. Riley III 225-1191	ST. MARY'S COUNTY James W. Spence, <i>Supervisor</i> ... 475-4620
PERSONAL PROPERTY DIVISION J. Kevin Mueller, <i>State Supervisor</i> 225-1150	SOMERSET COUNTY William S. Palmer, <i>Supervisor</i> ... 651-0868
CORPORATE ASSESSMENTS Edward S. Muth, <i>Administrator</i> 225-1150	TALBOT COUNTY Henry V. Trippe, Jr., <i>Supervisor</i> . 822-3190
POLICY & PROGRAM ANALYSIS Ronald W. Wincholt, <i>Associate Director</i> 225-1188	WASHINGTON COUNTY C. Richard Grimm, <i>Supervisor</i> . 791-3050
STATE SUPERVISOR OF REAL PROPERTY ASSESSMENTS Joseph L. Szabo, <i>State Supervisor of Real Property Assessments</i> 225-1199	WICOMICO COUNTY Samuel J. Marks, <i>Supervisor</i> ... 543-6623
Edwin J. Carl, <i>Assistant State Supervisor of Real Property Assessments</i> 791-3050	WORCESTER COUNTY Gary M. Flater, <i>Supervisor</i> 632-1196
Wilton P. Stansbury, <i>Assistant State Supervisor of Real Property Assessments</i> 225-1199	
LOCAL ASSESSMENT OFFICES (Local Supervisors of Assessments are appointed by Director of Assessments & Taxation from list submitted either by Mayor of Baltimore City, County Commissioners, County Council, or County Executive with approval of Council)	
ALLEGANY COUNTY Dale Clark, <i>Supervisor</i> 777-2113	
ANNE ARUNDEL COUNTY Kenneth Tschantre, <i>Supervisor</i> . 974-5709	
BALTIMORE CITY Roy R. Sleeman, <i>Supervisor</i> ... 333-4597	
BALTIMORE COUNTY Robert L. Dowling, <i>Supervisor</i> . 321-2272	
CALVERT COUNTY Dudley M. McCready, <i>Supervisor</i> 535-1600, ext. 296	
CAROLINE COUNTY Charles H. Arnie, <i>Supervisor</i> ... 479-4625	
CARROLL COUNTY Larry C. White, <i>Supervisor</i> 876-1207	
CECIL COUNTY Donald L. Shires, <i>Supervisor</i> ... 392-0218	
CHARLES COUNTY Edward J. Padgett, <i>Supervisor</i> .. 932-2440	
DORCHESTER COUNTY Diana T. C. Willey, <i>Supervisor</i> . 228-3380	
FREDERICK COUNTY Doris J. White, <i>Supervisor</i> 694-2040	
GARRETT COUNTY James F. Margroff, <i>Supervisor</i> .. 334-1950	
HARFORD COUNTY C. John Sullivan, <i>Supervisor</i> ... 836-4800	
HOWARD COUNTY Charles R. Baker, <i>Supervisor</i> ... 461-0135	
KENT COUNTY G. Thomas Williams, <i>Supervisor</i> 778-4600, ext. 46	
MONTGOMERY COUNTY Robert L. Rudnick, <i>Supervisor</i> . 279-1387	

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 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.