

REAL PROPERTY VALUATION DIVISION
 (EC0002, formerly 24.03.00.02)
 FY1996 appropriation \$27,653,751
 FY1996 authorized positions 597.5
 Joseph L. Szabo, *State Supervisor of Real Property Assessments* . . . (410) 767-1199

LOCAL ASSESSMENT OFFICES
 (Local Supervisors of Assessments are appointed by Director of Assessments & Taxation from nominees of Mayor of Baltimore City, County Commissioners, County Council, or County Executive with approval of Council)

ALLEGANY COUNTY ASSESSMENT OFFICE
 Dale W. Clark, *Supervisor of Assessments* (301) 777-2108

ANNE ARUNDEL COUNTY ASSESSMENT OFFICE
 William F. Smouse, *Supervisor of Assessments* (410) 974-5709

BALTIMORE CITY ASSESSMENT OFFICE
 Owen C. Charles, *Supervisor of Assessments* (410) 767-8250

BALTIMORE COUNTY ASSESSMENT OFFICE
 Robert L. Dowling, *Supervisor of Assessments* (410) 321-2272

CALVERT COUNTY ASSESSMENT OFFICE
 Dudley R. McCready, *Supervisor of Assessments* (410) 535-8850

CAROLINE COUNTY ASSESSMENT OFFICE
 Dana M. Jarrell, *Supervisor of Assessments* (410) 479-5850

CARROLL COUNTY ASSESSMENT OFFICE
 Larry C. White, *Supervisor of Assessments* (410) 857-0600

CECIL COUNTY ASSESSMENT OFFICE
 Donald L. Shires, *Supervisor of Assessments* (410) 996-0525

CHARLES COUNTY ASSESSMENT OFFICE
 Vernon Buck, *Supervisor of Assessments* (301) 932-2440

DORCHESTER COUNTY ASSESSMENT OFFICE
 Diana T. C. Willey, *Supervisor of Assessments* (410) 228-3380

FREDERICK COUNTY ASSESSMENT OFFICE
 Doris J. White, *Supervisor of Assessments* (301) 694-2040

GARRETT COUNTY ASSESSMENT OFFICE
 James F. Margroff, *Supervisor of Assessments* (301) 334-1950

HARFORD COUNTY ASSESSMENT OFFICE
 C. John Sullivan, *Supervisor of Assessments* (410) 836-4800

HOWARD COUNTY ASSESSMENT OFFICE
 Howard Levenson, *Supervisor of Assessments* (410) 461-0135

KENT COUNTY ASSESSMENT OFFICE
 G. Thomas Williams, *Supervisor of Assessments* (410) 778-7447

MONTGOMERY COUNTY ASSESSMENT OFFICE
 Robert L. Rudnick, *Supervisor of Assessments* (301) 279-1431

PRINCE GEORGE'S COUNTY ASSESSMENT OFFICE
 Thomas F. Houff, *Supervisor of Assessments* (301) 952-2500

QUEEN ANNE'S COUNTY ASSESSMENT OFFICE
 Joyce A. Carlson, *Supervisor of Assessments* (410) 758-5030

ST. MARY'S COUNTY ASSESSMENT OFFICE
 James W. Spence, *Supervisor of Assessments* (301) 475-4620

SOMERSET COUNTY ASSESSMENT OFFICE
 William S. Palmer, *Supervisor of Assessments* (410) 651-0868

TALBOT COUNTY ASSESSMENT OFFICE
 David H. Ewing, *Supervisor of Assessments* (410) 822-3190

WASHINGTON COUNTY ASSESSMENT OFFICE
 W. Timothy O'Rourke, *Supervisor of Assessments* (301) 791-3050

WICOMICO COUNTY ASSESSMENT OFFICE
 Steven M. Carey, *Supervisor of Assessments* (410) 543-6623

WORCESTER COUNTY ASSESSMENT OFFICE
 Gary M. Flater, *Supervisor of Assessments* (410) 632-1196

TAXPAYER SERVICES DIVISION
 (EC0008, formerly 24.03.00.08)
 FY1996 appropriation \$1,388,575
 FY1996 authorized positions 36
 Robert E. Young, *Associate Director* (410) 767-4205

HOME OWNERS' & RENTERS' PROPERTY TAX CREDIT PROGRAMS
 (410) 767-4433

MANAGEMENT INFORMATION SYSTEMS & MAPPING SUPPORT PROGRAM
 (EC0004, formerly 24.03.00.04)
 FY1996 appropriation \$2,076,347
 FY1996 authorized positions 41
 Donald W. Lee, *Director, Management Information Systems* (410) 767-4120
 Francis E. Gonce, *Supervisor, Mapping Support Program* (410) 767-5765

Functions of the State Department of Assessments and Taxation began in 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). In 1959, the quasi-judicial appeal responsibilities of the State Tax Commission were replaced by the Maryland Tax Court, and Commission administrative duties were assumed by the State Department of Assessments and Taxation (Chapter 757, Acts of 1959). In 1973, the State took over 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 centralized fully at the State level.

Appointed by the Governor, the Director of Assessments and Taxation administers and enforces the property assessment and tax laws of Maryland. The Director supervises assessment of all property in the counties and cities so that similar kinds of taxable property are assessed alike. For both real and business personal property, the Director must establish a continuing method of assessment (Code Tax—Property Article, Title 2).

For each county and Baltimore City, the Director of Assessments and Taxation appoints a Supervisor of Assessments nominated by the Mayor of Baltimore City, the County Commissioners, or,