

# COUNTY COMMISSIONERS

## Levy Court

For some years after the adoption of the Constitution of 1776, the county court continued to exercise its administrative responsibilities. An Act of 1780 required the justices to hold court annually either in June or August “to adjust the ordinary and necessary expenses of their several counties” and “to impose an assessment or rate on all property within their county sufficient to defray such county charge. . . .” This annual meeting came to be known as the levy court.

Under an Act of 1798, certain of the justices of the county court were also commissioned as justices of the levy court and the other justices specifically prohibited from acting in such capacity. The levy court thus established assumed all of the administrative functions formerly performed by the county court.

## Commissioners of the Tax

For one reason or another, the sources of revenue that had proved most productive during the colonial period were unavailable to the government established under the Constitution of 1776. Poll taxes were specifically prohibited in the Declaration of Rights. Quit rents would have been bitterly resented by a people recently freed from proprietary rule. Customs duties and tonnage duties were virtually eliminated by the British blockade.

The Declaration of Rights had set forth the basic tenet that every person “ought to contribute his proportion of public taxes, for the support of government, according to his actual worth in real or personal property.” Thus, the General Assembly at its first session held in February 1777 adopted an act entitled “An Act to assess and impose an equal tax on all property within this state.” In the act five commissioners of the tax were named for each county and charged with the responsibility of supervising the evaluation of property within their respective counties. They met early in each year and appointed assessors for each tax district. After the Assessors had prepared their assessment lists, the commissioners of the tax reviewed the lists, heard and determined complaints and prepared the final assessment lists, which were turned over to the sheriffs for collection.

For the first few years only the State benefited from this tax, but in 1780, the county court was authorized to levy an assessment on property within the county to defray the county charge. After 1785, the Legislature did not impose a State assessment on property and so for over fifty years this field of taxation became the exclusive property of the counties. The levy court determined the necessary expenses of the county and imposed the assessment. It also appointed the collectors. The clerks of the county courts kept an account of the assessment and how it was disbursed in special books. They transmitted copies of the assessment to the Governor and Council and to the collectors. The commissioners of the tax continued to supervise the evaluation property and to appoint assessors.

## County Commissioners Established

In 1827, the levy court of Baltimore County was abolished and replaced by a board of commissioners for the county. From time to time, similar steps were taken in other counties