

Judges:

- Lawrence B. Fenneman, 1960
- Owen E. Hitchens, 1961
- Joseph M. Mathias, 1962
- John Wood Logan, 1965
- Edwin W. Lowe, Clerk

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In 1959, the General Assembly abolished the State Tax Commission and divided its functions between two new agencies, the Maryland Tax Court and the State Department of Assessments and Taxation. The Maryland Tax Court performs the judicial and semi-judicial duties of the former Commission. It consists of five Judges, appointed by the Governor. One is required to be a resident of the Eastern Shore; another, a resident of the Western Shore; and another, a resident of Baltimore City. The other two are to be residents of the State at large. Not more than three Judges may be of the same political party, and each is required to be a taxpayer and a qualified voter of Maryland. At least two must be members of the Bar of the State of Maryland, and the Governor is required to designate one of these as Chief Judge. The three members of the former State Tax Commission must be members of the new Court for the duration of their respective terms as members of this Commission.

The Maryland Tax Court hears appeals from the decision, determination, or order of any agency of any assessing or taxing authority of the State that affects the valuation, assessment or classification of property; the levy of a tax; or the application for an abatement or reduction of any assessment or tax, or exemption therefrom (Acts 1959, chap. 757).

Appropriations	1959	1960
General Funds		\$70,983
Staff: 8.		

STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

Director: Albert W. Ward

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The General Assembly created the State Department of Assessments and Taxation in 1959. The law requires that the Governor appoint the first director of the Department; thereafter, the office is to be held under the provisions of the Merit System. Except for appeals, which are a function of the new Maryland Tax Court, the State Department of Assessments and Taxation supersedes the State Tax Commission, established in 1914, which in its turn had superseded the State Tax Commissioner, an office created in 1878. The functions of the early Commissioners had been limited to the assessment of the shares of domestic corporations and national banks, assessment of the gross receipts of certain classes of corporations, and the valuation of distilled spirits for the purpose of State and local taxation. The Director of the present Department in addition supervises the administration of the assessment and tax laws of Maryland, and of each county or city thereof; enforces a continuing method of assessment, and requires that all property in the State be reviewed for assessment each year; assesses the operating property, except land, of railroads