

agencies conducting programs for the aged; and under Chapter 143, Acts of 1976, develops, certifies, and assists in the operation of sheltered housing for the elderly. The Office on Aging carries out its responsibilities to meet the problems and needs of older persons by encouraging independent living through legislation and programs that effect income security, housing, transportation, nutrition, employment, and other services. It also minimizes institutionalization for those who are disabled by encouraging community-based services designed to meet their needs, which include day care, community home care, and geriatric evaluation services. Finally, it assures a dignified level of living for the institutionalized elderly through life enrichment activities.

THE COMMISSION ON AGING

The Commission on Aging consists of thirteen members appointed by the Governor. Each member serves a four-year term and may serve a maximum of two consecutive terms. One Commissioner must be a member of the Senate and one a member of the House of Delegates. The remaining eleven members are selected to reflect geographical representation and because of their interest in the problems of the aging. Of the thirteen members, no less than seven must be fifty-five years of age or over (Code 1957, Art. 70B).

STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

Director: William L. Shoemaker

Michael S. Silver, *Administrator, Maryland Property Tax Assessment Appeals Boards*, 1982

301 West Preston Street
Baltimore 21201 Telephone: 383-2526

By Chapter 757, Acts of 1959, the General Assembly created the State Department of Assessments and Taxation. The same legislation also created the Maryland Tax Court, thereby separating the administrative from the quasi-judicial appeal responsibilities of the State Tax Commission, the agency that was replaced by the Department and the Court. The Commission had been established by Chapter 841, Acts of 1914, and had replaced the office of the State Tax Commissioner, created by Chapter 178, Acts of 1878.

The head of the State Department of Assessments and Taxation is the Director, who is appointed by the Governor and who holds office thereafter under the Merit System.

The Director is charged with the duty of administering and enforcing the property assessment and property tax laws of Maryland and each county and city thereof, in accordance with the provisions of Article 81. Specifically, this includes the responsibility to supervise the assessment of all property in the counties and cities to the end that all taxable property is entered upon the assessment rolls and equalized between persons, firms, and corporations so that all will be assessed alike for like kind of property. The Director must establish a continuing method of assessment, requiring an annual review of each assessment of real and personal property, including operating property of railroads and public utilities. The Department is instructed to participate in any court proceedings wherein any assessment or taxation question is involved (Code 1957, Art. 81, sec. 232; Art. 41, sec. 318).

The Director must appoint a Supervisor of Assessments for each of the several counties and Baltimore City from a list of five qualified applicants submitted to the Department by the Mayor of Baltimore City, the County Commissioners, or where a charter form of government exists, by the County Council or the County Executive with the approval of the Council. Each Supervisor serves during good behavior, and may be relieved only after a hearing by the Department for incompetency or other cause.

The Department is designated custodian of domestic charters for Maryland corporations and of qualifications and registrations for foreign corporations. Appropriate fees are collected and the personalty of such corporations is assessed by the Department and the values are certified to the subdivisions for application of local tax rates and eventual collection of taxes.

The cadastral or property location maps are prepared by the Map Division. These maps, which delineate property boundaries, are the only available complete inventory of all land in the State. They are drawn to scale and are integrated into the State Grid System. They show ownership, sizes, references, and depict natural and man-made features. Aside from their public usefulness, they are an invaluable tool in making property assessments. Maps showing the different grades of soils, based upon agricultural capability, are in the process of being drawn for Maryland's agricultural acreage.

As directed by Chapter 784, Acts of 1973, the State Department of Assessments and Taxation assimilated all personnel and functions of the twenty-four local assessment offices. The State