

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 affect 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:* Gene L. Burner

301 West Preston Street  
Baltimore 21201

Telephone: 383-6377

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 assessed alike for like kinds of property. 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 cyclic basis in which one-third of all property is reviewed rotationally every year. The review includes a physical inspection of the property. The Department is instructed to participate in any court proceedings where in 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 incompetence or other cause.

The Department is designated custodian of domestic charters for Maryland corporations and of qualifications and registrations for foreign corporations. Specified fees are collected and the personality 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, comprise a 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. Additional staff provided in 1979 to assist in the soil capability map program utilized in agricultural assessments boosted production of these maps. In addition to base completion of fourteen counties, unanticipated daily maintenance and revision has been incorporated into the program. Additional overlays have been completed allowing immediate update of owner information for 65 percent of agriculturally-assessed areas.