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CALVERT COUNTY ASSESSMENT OFFICE Dudley M. McCreedy, <i>Supervisor of Assessments</i>	(410) 535-8850
CAROLINE COUNTY ASSESSMENT OFFICE Charles H. Arnie, <i>Supervisor of Assessments</i>	(410) 479-5850
CARROLL COUNTY ASSESSMENT OFFICE Larry C. White, <i>Supervisor of Assessments</i>	(410) 857-0600
CECIL COUNTY ASSESSMENT OFFICE Donald L. Shires, <i>Supervisor of Assessments</i>	(410) 996-0525
CHARLES COUNTY ASSESSMENT OFFICE Vernon Buck, <i>Supervisor of Assessments</i>	(301) 932-2440
DORCHESTER COUNTY ASSESSMENT OFFICE Diana T. C. Willey, <i>Supervisor of Assessments</i>	(410) 228-3380
FREDERICK COUNTY ASSESSMENT OFFICE Doris J. White, <i>Supervisor of Assessments</i>	(301) 694-2040
GARRETT COUNTY ASSESSMENT OFFICE James F. Margroff, <i>Supervisor of Assessments</i>	(301) 334-1950
HARFORD COUNTY ASSESSMENT OFFICE C. John Sullivan, <i>Supervisor of Assessments</i>	(410) 836-4800
HOWARD COUNTY ASSESSMENT OFFICE Howard Levenson, <i>Supervisor of Assessments</i>	(410) 461-0135
KENT COUNTY ASSESSMENT OFFICE G. Thomas Williams, <i>Supervisor of Assessments</i>	(410) 778-7447
MONTGOMERY COUNTY ASSESSMENT OFFICE Robert L. Rudnick, <i>Supervisor of Assessments</i>	(301) 279-1431
PRINCE GEORGE'S COUNTY ASSESSMENT OFFICE Thomas F. Houff, <i>Supervisor of Assessments</i>	(301) 952-2549
QUEEN ANNE'S COUNTY ASSESSMENT OFFICE Joyce A. Carlson, <i>Supervisor of Assessments</i>	(410) 758-5030
ST. MARY'S COUNTY ASSESSMENT OFFICE James W. Spence, <i>Supervisor of Assessments</i>	(301) 475-4620
SOMERSET COUNTY ASSESSMENT OFFICE William S. Palmer, <i>Supervisor of Assessments</i>	(410) 651-0868
TALBOT COUNTY ASSESSMENT OFFICE David H. Ewing, <i>Supervisor of Assessments</i>	(410) 822-3190
WASHINGTON COUNTY ASSESSMENT OFFICE W. Timothy O'Rourke, <i>Supervisor of Assessments</i>	(301) 791-3050
WICOMICO COUNTY ASSESSMENT OFFICE Samuel J. Marks, <i>Supervisor of Assessments</i>	(410) 543-6623
WORCESTER COUNTY ASSESSMENT OFFICE Gary M. Flater, <i>Supervisor of Assessments</i>	(410) 632-1196

Functions of the State Department of Assessments and Taxation originated 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 property tax laws of Maryland. Specifically, the Director supervises assessment of all property in the counties and cities so that similar kinds of taxable property are assessed alike. The Director must establish a continuing method of assessment for both real and business personal property (Code Tax—Property Article, Title 2).

BUSINESS SERVICES & FINANCE DIVISION

Dean W. Kitchen, *Administrator*
(410) 225-1194

The Business Services and Finance Division was formed in 1992 from the merger of the Corporate Charter Division and the Corporate Assessments Division. The Division oversees the annual reassessment of personal property, including operating property of railroads and public utilities.

The Division is custodian of domestic charters for Maryland corporations and of qualifications and registrations for limited partnerships and foreign corporations. Specified fees are collected, and the personal property of such corporations is assessed by the Division. Thereafter, the values are certified to the subdivisions for application of local tax rates. The Division also administers franchise taxes applicable to the net income of banks and savings and loan associations, and to the gross receipts of public service corporations.

TAXPAYER SERVICES DIVISION

Robert E. Young, *Associate Director*
(410) 225-4205

The Taxpayer Services Division began as Special Programs and was reorganized under its present name in 1992. The Division administers the Home Owners' and Renters' Property Tax Credit Programs. These Programs provide more than \$51 million in State-funded property tax credits to home owners and renters who qualify based on an income test. The Home Owners' Program is available to all home owners in Maryland, regardless of age, while the Renters'