

GENERAL DUTIES AND POWERS OF THE STATE

DEPARTMENT OF ASSESSMENTS AND TAXATION

The Maryland legislature, by Chapter 757 of the Acts of 1959, divided and reorganized the State Tax Commission into the Maryland Tax Court, to perform the judicial or semi-judicial function, and the State Department of Assessments and Taxation to handle the administrative function.

The purpose of the Department is threefold: (1) to be legal custodian of corporate records; (2) to be supervisor of the tax structure of the State; and (3) to be administrator of corporation taxes. To best fulfill these purposes, the Department has been organized in five sections operating under the close control of the Director of the Department.

The administrative section is responsible for the general accounting work and other regular office services. They handle payroll, purchasing, and all cash receipts pass through their hands. The money involved is received in payment of certain taxes and to cover services offered by other sections. Specifically, collections cover: bonus tax, recording fees, dissolution fees, fees for certifying copies, fees for service of process, revival fees, fees for statements of trust receipt financing, franchise tax, personal property penalties, foreign corporation qualification fees, certificates of qualification, filing fees, foreign building and loan association renewal fees, license fees for electric cooperatives, and penalties and interest for delayed filing of reports.

The second section governs the administration of tax laws and the local assessment of property in all political subdivisions of the State. Control is exercised by the Chief Supervisor of Assessments and two assistant supervisors who operate in the field. The Department, in this function, handles: appointment of local supervisors and local assessors; establishment of assessment standards, forms and procedures; ordering general and special reassessments and the exercise of the powers conferred in Article 81, Section 232. Constant supervision of assessment levels is maintained by means of a continuing statistical survey of actual property sales in each subdivision.

The Supervisor of Assessments of Baltimore City, in addition to his general duties, works in close conjunction with the Department's personal property assessors in checking corporate reports. Investigations are made to insure proper inventory evaluations and to see that depreciation rates are consistent with State practice. Protested assessments are referred to him to be checked prior to Departmental hearings. The Supervisor and the Director of the Department of Assessments of Baltimore City act in close cooperation to maintain uniformity in determining, for tax purposes, basic values of property and methods of assessment by the two departments.

The Tax Map section exists and operates as a corollary to the Department's function as a service organization in all property tax matters. They prepare land classification maps and unit value maps, together with the proper indices and cross indices. These maps are made