

office. In 1959, as a part of my program, the General Assembly enacted legislation effecting a major reorganization of the administrative machinery for the processing of property assessments. As you all know, this legislation created the Maryland Tax Court and the Department of Assessments and Taxation from the old State Tax Commission, thus separating the administrative and quasi-judicial functions of that State agency.

Other legislative reforms included provision for two assistant State supervisors, and, of special interest to you, the improvement of the salary scale of local assessors.

Accompanying the reorganization of the administrative machinery was a requirement that an assessment ratio survey be conducted in 1959. And the General Assembly now has provided legislation which requires that similar ratio studies be made this year—1962—and at two-year intervals thereafter. I am informed that the report of the survey of this year will be made to me and to the Legislative Council within the next few weeks.

The assessment ratio studies which have been made show a gradual closing of the gap in the lack of uniformity over the past decade. The first assessment ratio study in Maryland was made in 1953, under the sponsorship of the State Tax Commission. Briefly stated, that report verified facts already known, but not theretofore pin-pointed, that assessments throughout the State were far from uniform. The range of assessment ratios from high to low in the twenty-four political subdivisions that year varied from 60 per cent in Baltimore City to 25 per cent in Calvert County.

The next study in 1959 showed that considerable improvement had been made, in comparison with the findings of the 1953 survey. It showed a narrowing of the range from the high of 64 per cent in Baltimore City to 40 per cent in St. Mary's County.

Although the findings in the survey of this year have not yet been published, it is my understanding that the range has been still further narrowed—from approximately 60 per cent in Baltimore City to around 50 per cent in the lowest county. This indicates a spread of approximately 10 percentage points between the highest and lowest subdivisions, in comparison to the 24 percentage-point spread disclosed in the 1959 survey and the 35 percentage-point spread shown in the survey of 1953.

These results—the results of the positive program adopted in 1959—are most encouraging to all of us. They show a slow but steady advancement toward our goal of achieving uniformity in assessments.