

February 11, 1964

Present: All commissioners, Mr. Oliver Guyther, Mr. W. S. Donaldson, Mr. David Gruber, Mr. W. Riley, State Supv. of Assessments, Mr. W. F. Herbert.

Assessment Office

Mr. Riley stated there are problems to be solved and he did not like to see the big ^{assessment} increases either. Assessments are based on market values, and property values increase about 2% a year. In growing areas the increases are faster than this. St. Mary's County ratio is about 50% and he would like to see this about 55%, and they are trying for 60%, and are in the process of making another survey.

Mr. Riley said the assessors are afraid to change assessments without seeing the property and the general increase in property value should be changed all at one time. Must also maintain proper sales records. He has instructed all supervisors to maintain a set of tax maps on which every sale must be posted, and presented maps to illustrate the type used. Also presented sheet showing how records of sales should be kept, using different colors to represent different percentage levels. When the peak on this sheet is in the 50 - 60% range, that is where the assessments should be. If this balance is maintained Mr. Riley said he did not feel the assessors had to make physical assessments of properties. They can ride along the road, look at the property, and come back to the office and make an assessment. In some cases there is a clear indication that a physical assessment has to be made.

Concerning Point Lookout, Mr. Riley said the state paid over \$200,000.00 for this property, which is assessed for \$40,600.00 and he feels the price was exorbitant. This property was purchased originally for \$80,000.00. The assessor should have been able to find all the records of sale for this property to show that the \$200,000.00 was not a normal price. Mr. Guyther said it is not the job of the assessor to set an assessment according to sale price. Mr. Riley said he is merely asking if the assessment is right and he has the right to do this. To properly make assessments the assessor must know what the market value is, and one sale never establishes value. That is why he wants these sales posted on these maps, so a fair judgment can be made, and all of this must be taken into consideration when setting the fair market value. If these facts are presented to people whose assessments are raised, they will better understand why their property is being raised in assessment. This kind of record will keep the public informed of the assessment picture in various areas of the county.

Mr. Riley said the St. Mary's County assessors office is operated under the jurisdiction of his office, but the commissioners have some say about how the office is run. Records required by law are the assessments books, arranged alphabetically and by districts, with the details of the assessments listed. Mr. Riley wants these books and records kept just this way, and the assessors and supervisor should not have to spend their time doing this. The books should have an itemized account of all the details of every piece of property. Each item should be described in detail so that any person can read any account.

The cards Mr. Herbert maintains do not supplement the books. The books should be written from the card and contain all the information. Mr. Riley said there is no legal requirement that the cards be maintained. The books are for the inspection of the public and all of the necessary information should be there. Mr. Herbert said that the average person who comes in has to have the records explained and does not look at the books by himself.

Mr. Riley said that tax bills should show name and address of owner, general location, reference to tax map parcel number, liber and folio numbers, and each building over \$500.00. The law states that property must be sold according to the description of same as it appears on the tax rolls, and inadequate description renders a tax sale void. In some instances tax sales have been set aside because of improper or inadequate description on tax bills. Mr. Herbert said it is a long drawn out affair to get all of the information needed in the books, and his office is in the process of doing this now.

(Mr. David Gruber came in at this point.)

Mr. Riley explained to Mr. Gruber what information he wanted on the IBM cards. Mr. Gruber mentioned the meeting setting up the present system, at which Mr. Riley was present, and the fact that a compromise was reached as to the information to be placed on the cards. Mr. Gruber said that the additional information could be placed on the top portion of the cards, but the bottom section would have to be revised and this would be expensive. He explained that when all the information is on the cards, they become a library and are kept. Also has several magnetic tapes containing the information, and this type equipment enables a rapid source of information, with tremendous accuracy.

Mr. Guyther said he opposed the liber and folio numbers on the cards, as these change many times in the sale and resale of property, but the tax map parcel number remains same. Mr. Riley said the map block and parcel number is more important than the liber and folio, and he will send a sheet to Mr. Gruber from some other county with the arrangements he wants. Mr. Gruber made a list of the additional material to be placed on the cards and said he would send Mr. Donaldson estimate of cost for same. Mr. Bowles asked Mr. Riley to present in writing to the commissioners just what he wants and how he wants the records kept, and Mr. Riley said he would do this. Mr. Burch asked if the additional clerk is hired for the assessors office if this would satisfy him, and Mr. Riley said yes, it would.

Mr. Donaldson asked if in changing over from the present fiscal year will we have to make a half year assessment. Mr. Riley said only if the county needs the money. Can issue tax bills to cover January 1, 1965 to June 30, 1966, and make the tax bill show that it is for a period of 18 months. He stated that St. Mary's County is already doing now what the law is going to make us do, actually. If you bill for half a year, the commissioners must pass a resolution stating you are adopting this procedure.

Legislative Proposals

The commissioners agreed to write the Maryland County Commissioners Association stating that they endorse the state-aid to education proposed by the Hughes Committee, but are opposed to any additional license fee, whether state-wide or local, and feel if the additional one cent gasoline tax is levied, it should be shared with the counties on the same basis as the present gasoline tax.

Typewriter

The commissioners agreed that Mr. P. Raley should obtain estimates for a new typewriter for the office for his use.

Meeting adjourned.

Approved,



F. Elliott Burch
President