

April 4, 1963

Informal afternoon meeting on Thursday.

Assessment and Taxation

Mr. Burch asked Mr. Herbert what portions of the county remained to be re-assessed. Mr. Herbert said the 7th and 9th were the only two districts they have not been over in this cycle. To complete the county all the information will have to be written on the new cards and maps made. Part of the 1st district still has to be done, also. Leonardtown is being worked on right now. The buffings did not go on for the year of 1963, it was just the land. Have everything except what was left out in the town.

The 7th district has had a blanket increase on land and buildings. Last year the county had to have a 50% ratio. For this reason these blanket increases were put on the 4th and 7th for land and buildings. There has not been a blanket increase on the portion of Leonardtown that has not been assessed. Last year we had everything with the exception of the town and it is on the books, but not on what land was done. On the 3rd district, if we have 50% we will be fortunate. According to the survey we do not have any districts up to the 50%. Mr. Herbert said he did not see any other way except to continually raise them. There will be an increase of the basis for 1964 with new buildings and the Lexington Park property we know we are going to get.

Mr. Herbert said he would like to get 60% of par value. A physical survey has to be made and there may be some instances where assessment would have to be lowered in order to equalize assessments. At present, we have as good equalization in the county as any county that has been surveyed, and these surveys are made every two years. It was ordered up to 52 - 53% in the county. We can only do two districts a year and get all the information we can. It would take a minimum of five years to do the entire county. The 9th and 7th have not been physically reviewed for five years. These two districts are remaining, and one third of the 1st, and a certain portion of Leonardtown is being worked on right now. The 6th was done a couple years ago and they have not had an increase since then.

Mr. Herbert said he hoped they would pick up about three million dollars. Last year we used \$55,000,000 basis, now it is around \$60,000,000, but we are using \$57,000,000. Mr. Donaldson said we do not want the certifications for 1962 coming in now. Mr. Herbert said that we normally run about 3/4's of a million dollars in new buildings. In going over these districts that have had these blanket increases we are not going to get the percentage of increase in the past years when they have not had a blanket increase. We have about reached the end of the rope in the increase in assessments.

Mr. Donaldson said we have certifications that came in for a particular period, but also we had some 60 - 61 certifications come in which should have been in before. We cannot add these to this. People may not pay taxes and then we would be using too high a figure. There are some things on the books which should be removed. We are going to make a study of all these back levies and advertise these taxes and either collect them or get them off the books. The commissioners are the only ones who can authorize anything being taken off the books. The state will hold the county accountable for these taxes until the commissioners give the treasurer the authority to write them off as uncollectable.

We have to go into the unpaid tax law and pick up the account numbers and advertise what it is and then we can tell if it is personal property. It is almost always personal property or certifications that have not been collected. If some of these people are still in business and the sheriff will cease the property, we can sell it for taxes. If the man has left the area and gone out of business this can be taken off the books.

Mr. Herbert said he was going to check with Mr. Cero to take everything off our personal tax property book that does not have a 1963 schedule, and they cannot buy a license if they have not paid. We have businesses that are operating without a traders license. There are some that do not have any license whatsoever. It is up to the state to see that a man has a traders license.

It will be very difficult for those people who have been increased in assessment if taxes are increased also. The town rate of 90 cents is rough on those people in the town. If they would want to bypass the buildings in the town this year this would be the only way you could equalize it over a period of three years, dollarwise.

Meeting adjourned.

Approved,

  
F. Elliott Burch  
President