

**Department of Legislative Services**  
Maryland General Assembly  
2002 Session

**FISCAL NOTE**

Senate Bill 701

(Senator Colburn)

Budget and Taxation

Commerce and Government Matters

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**Dorchester County - Office of Treasurer - Repeal**

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This bill requires a question to be placed on the ballot in Dorchester County at the November 2004 general election to seek approval from the county's qualified voters to repeal the provision of law that the Dorchester County Treasurer be an elected position. Pending approval by the qualified voters of Dorchester County, the Office of the Treasurer would be replaced by the position of Tax Collection Supervisor as an appointed employee of the classified system of Dorchester County, and the duties of the Dorchester County Treasurer would be transferred to the Tax Collection Supervisor. If rejected by the voters, the effects of this bill will be considered null and void.

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**Fiscal Summary**

**State Effect:** If the repeal is approved by the qualified voters of Dorchester County, State retirement expenditures would decrease by \$1,100 in FY 2007 and by \$2,200 each year thereafter if the Office of the Treasurer is repealed.

**Local Effect:** The Dorchester County Board of Elections could place the question on the ballot at the November 2004 general election with existing resources. If the repeal is approved, county expenditures would increase by \$820 beginning in FY 2007 and \$1,640 each year thereafter for retirement benefits. Revenues would not be affected.

**Small Business Effect:** None.

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**Analysis**

**Current Law:** The Dorchester County Treasurer is an elected position holding office for four years. The annual salary of the Dorchester County Treasurer is \$37,500. The Dorchester County Treasurer must collect all State taxes and county taxes.

**Background:** The current term of the Dorchester County Treasurer ends in December 2002. The new County Treasurer elected in the November 2002 general election will remain in office until December 2006. Pursuant to this legislation, the qualified voters of Dorchester County will vote in the November 2004 general election as to whether or not to repeal the Office of the Treasurer as an elected position.

Baltimore City and Allegany, Anne Arundel, Baltimore, Carroll, Frederick, Garrett, Harford, Howard, Montgomery, Prince George's, Queen Anne's, Talbot, Wicomico, and Worcester counties do not have elected treasurers and have chosen to make the treasurer an employee of the county. The most recent examples are Frederick and Garrett counties which made their respective treasurers county employees (Chapter 207 of 2001 and Chapter 220 of 2001 respectively). However, Frederick and Garrett counties, which also operate under the commission form of government, did not require the change to be approved at referendum by each county's qualified voters in a general election.

**State Fiscal Effect:** The State is responsible for making the retirement contributions for the Dorchester County Treasurer. If the repeal is approved by the voters of Dorchester County, the State would no longer be required to make the retirement contribution for the treasurer, meaning State retirement expenditures would decrease by \$1,100 in fiscal 2007 and by \$2,200 each year thereafter.

**Local Fiscal Effect:** The Dorchester County Board of Elections advises that adding the question of the repeal of the Office of Treasurer to the ballot for the November 2002 general election could be handled with existing resources. However, assuming approval by the voters of Dorchester County, the county would be required to pay for the retirement expenses of the Tax Collection Supervisor, and the county advises that county expenditures would increase by \$820 beginning in fiscal 2007 and by \$1,640 each year thereafter for the retirement contribution of the Tax Collection Supervisor.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** Dorchester County, Department of Legislative Services

**Fiscal Note History:** First Reader - March 10, 2002  
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