

Chapter 142

(Senate Bill 722)

AN ACT concerning

**State Department of Assessments and Taxation – Mandatory Retirement Age –
Repeal**

FOR the purpose of repealing the mandatory retirement age for the Director of the State Department of Assessments and Taxation and the supervisor of assessments for a county; and generally relating to the State Department of Assessments and Taxation.

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 2–102 and 2–105(c)(1)
Annotated Code of Maryland
(2019 Replacement Volume and 2022 Supplement)

BY repealing and reenacting, without amendments,
Article – Tax – Property
Section 2–105(a)
Annotated Code of Maryland
(2019 Replacement Volume and 2022 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
That the Laws of Maryland read as follows:

Article – Tax – Property

2–102.

(a) The head of the Department is the Director of Assessments and Taxation, who shall be appointed by the Governor.

(b) [(1)] The Director shall be an individual who has executive ability and who is trained and experienced in the tax field.

[(2) After reaching the age of 70 years, an individual may not continue to hold the office of Director.]

(c) Before taking office, the appointee shall take the oath required by Article I, § 9 of the Maryland Constitution.

2–105.

(a) There is a supervisor for each county.

(c) (1) In addition to the qualifications set under § 2–109 of this subtitle, a supervisor:

(i) may not hold any other public office of profit; **AND**

(ii) on appointment, need not be a resident of the county for which the supervisor was appointed, but shall become a resident of the county after the appointment is made[; and

(iii) may not continue to hold office after reaching the age of 70 years].

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2023.

Approved by the Governor, April 24, 2023.