

RG 4 Property Tax Records (1798-present)

History

The taxation system in existence prior to the city charter of 1796 was completely dependent upon the authority of the state government. The beginning of a general property tax dates back to 1750 when the state allowed the Baltimore Town Commissioners (RG 1, RG 2) to levy an annual tax on each town lot. After their creation, the Board of Special Commissioners (RG 1, RG 2) and the Board of Port Wardens (RG 1, RG 2) also introduced other taxes.

The municipal government established by the 1796 charter brought autonomy to many aspects of the town's political life. The state still dominated taxation, although implementation of the charter began a slow evolution toward a more independent taxation system for the city. The earliest development of this system was the creation of a collector (RG 40) and a register (RG 32) in 1797. The collector was generally responsible for enforcing payment of all municipal taxes and fees. The register maintained the city's official records and functioned as treasurer for municipal funds. Throughout most of the nineteenth century, the register most likely kept the older tax books while the collector retained the current records.

The responsibilities of municipal agencies dealing with taxation changed frequently. In 1841, the city created the Appeal Tax Court (RG 5), which consisted of two assessors and the collector, to serve as a board of review for assessment determinations. In 1852, an auditor (RG 6) assumed control of tax collection and financial accounting. The comptroller (RG 43), established in 1857, took over the auditor's duties and eventually came to supervise the entire financial affairs of the municipality for the balance of the nineteenth century. With a new charter in 1898, the municipal government gained independence from the state with regard to property taxation. The charter established a Department of Finance composed of the comptroller, register, collector, collector of water rents and licenses, commissioners of finance, and board of estimates (RG 36). In 1934, responsibility for taxes was turned over to a Department of Assessments. In 1976, the municipality returned the function of assessing property back to the state, which now performs assessments on property in Baltimore on behalf of the city government.

Records Summary

Since numerous agencies have kept tax records over the years, and since the records are of fairly uniform content, these materials are maintained as a unit. Some related records are treated in descriptions of the Appeal Tax Court (RG 5) and the collector (RG 40).

There are four basic types of property tax records. The first type are the Field Assessor's Work Books (series 3 and 5), which were used to gather preliminary information about property. The material dates from 1837 to 1898 and 1907 to 1915. Details concerning