

APPENDIX

TABLE 1. COMPARISON OF ASSESSMENT PRACTICES WITHIN TWO COUNTIES OF THE EASTERN SHORE, BY INTERVALS OF ASSESSING RATES PER ACRE OF TILLABLE LAND, 1936-37¹

Assessment Rate Per Acre	Caroline County				Queen Anne's County			
	Election District 2		Election District 3		Election District 6		Election District 2	
	Acres	Per Cent of Acreage	Acres	Per Cent of Acreage	Acres	Per Cent of Acreage	Acres	Per Cent of Acreage
Under \$10							46	.20
10	71	.36	101	.63			30	.13
12	312	1.60						
13	30	.15						
14	42	.21						
15	554	2.83	209	1.30	44	.19	20	.09
16	72	.37						
17	23	.12			9	.04		
18	212	1.08						
20	1,171	5.99	987	6.16	150	.64	331	1.43
22	239	1.22	78	.49	15	.06	252	1.09
23	63	.32			89	.38		
24	80	.41						
25	1,686	8.62	3,218	20.10	850	3.63	1,566	6.77
26	145	.74	5	.03				
27	21	.11	80	.50	120	.51		
28	266	1.36	163	1.02	90	.39	38	.16
30	3,956	20.22	4,434	27.69	2,295	9.80	1,631	7.07
31	568	2.90	135	.84				
32	432	2.21	3	.02	770	3.29		
33	110	.56			869	3.71		
34	4,648	23.76	3,799	23.72	90	.38		
35					5,663	24.19	6,124	26.49
36					955	4.08		
37					707	3.02	135	.58
38	197	1.01	16	.10	607	2.59	60	.26
40	3,477	17.77	1,433	8.95	8,259	35.29	2,065	8.93
42					250	1.07		
43					491	2.10		
44					250	1.07		
45	673	3.44	184	1.15	574	2.45	5,529	23.91
47					250	1.07		
48							193	.84
50	315	1.61	627	3.92			4,109	17.77
55	125	.64	168	1.05				
60	19	.10	183	1.14			884	3.82
65			48	.30				
70			10	.06				
75 & over	57	.29	132	.83	10	.05	107	.46
Total.....	19,564	100.00	16,013	100.00	23,407	100.00	23,120	100.00

¹Other counties showed similar contrasts between election districts, but space does not permit all such illustrations. Election districts with similar land and agricultural characteristics were selected.

TABLE 2. COMPARISON OF ASSESSMENT PRACTICES WITHIN FOUR WESTERN MARYLAND COUNTIES, BY INTERVALS OF ASSESSING RATES PER ACRE OF TILLABLE LAND, 1936-37¹

Assessment Rate Per Acre	Frederick County		Carroll County		Montgomery County		Howard County	
	Election District 9		Election District 14		Election District 12		Election District 4	
	Acres	Per Cent of Acreage	Acres	Per Cent of Acreage	Acres	Per Cent of Acreage	Acres	Per Cent of Acreage
\$10	158	.76	31	.17	116	.83		
12	3	.01	68	.37	71	.51	45	.16
14			13	.07				
15	394	1.90	85	.46	342	2.46	2.40	.86
16			8	.04				
17			39	.21				
18	55	.27	289	1.57	9	.07	170	.61
20	1,185	5.72	1,041	5.66	947	6.81	529	1.89
22	112	.54	908	4.93	52	.37	166	.59
23	120	.58	600	3.26			31	.11
24			603	3.28				
25	3,193	15.41	3,179	17.27	2,545	18.31	1,228	4.38
26			382	2.08			10	.04
27			571	3.10			337	1.20
28	340	1.64	537	2.92			30	.11
29							8	.03
30	5,034	24.30	2,540	13.80	4,089	29.42	3,614	12.90
31							221	.79
32	713	3.44	2,768	15.04			1,169	4.17
33			360	1.96	9	.07	1,133	4.05
34			602	3.27				
35	3,053	14.74	1,756	9.54	2,705	19.46	3,029	10.82
36	18	.09						
37			101	.55			719	2.57
38	359	1.73	566	3.08			1,579	5.64
40	2,859	13.80	830	4.51	1,196	8.61	5,331	19.04
41			3	.02				
42	144	.70	57	.31	10	.07	1,462	5.22
45	2,322	11.20	38	.21	275	1.98	6,784	24.22
50	503	2.43	175	.95	1,480	10.65	119	.42
55	130	.63	7	.03	9	.07	9	.03
60	10	.05	107	.57	4	.04	9	.03
Over 60	13	.06	144	.77	38	.27	32	.12

¹Other counties showed similar contrasts between election districts, but space does not permit all such illustrations. Election districts with similar land and agricultural characteristics were selected.

TABLE 3. AMOUNT AND PER CENT OF FARM LAND ASSESSED AT VARIOUS RANGES IN RATES PER ACRE, FOR FOURTEEN COUNTIES IN MARYLAND, 1936-37

Assessment Rate Per Acre	Tillable Land		Woodland		Pasture Land	
	Acres	Per Cent of Acreage	Acres	Per Cent of Acreage	Acres	Per Cent of Acreage
\$1 to \$5.....	6,748	.31	151,069	20.25	2,632	1.60
6 to 10.....	29,871	1.37	268,755	36.03	15,419	9.37
11 to 15.....	55,413	2.54	119,662	16.04	28,771	17.48
16 to 20.....	106,853	4.91	98,009	13.15	51,172	31.09
21 to 25.....	161,528	7.42	35,817	4.80	23,851	14.49
26 to 30.....	238,278	10.94	23,436	3.14	12,836	7.80
31 to 35.....	326,279	14.98	5,178	.69	5,501	3.34
36 to 40.....	372,266	17.10	13,871	1.86	8,648	5.25
41 to 45.....	194,555	8.94	1,751	.23	1,631	1.00
46 to 50.....	226,864	10.42	11,968	1.61	5,718	3.47
51 to 55.....	85,825	3.94	353	.05	1,083	.66
56 to 60.....	112,488	5.17	3,284	.44	1,390	.84
61 to 65.....	36,051	1.66	498	.07	556	.34
66 to 70.....	30,289	1.39	600	.08	566	.34
71 to 75.....	36,570	1.68	1,841	.25	630	.38
76 to 80.....	19,271	.89	690	.09	407	.25
81 to 90.....	13,135	.60	632	.08	135	.08
91 to 100.....	48,194	2.21	3,981	.53	1,967	1.20
Over 100.....	76,957	3.53	4,521	.61	1,669	1.02
Total.....	2,177,435	100.00	745,916	100.00	164,582	100.00

TABLE 4. COMPARISON OF RANGES IN RATES OF ASSESSING WOODLAND IN CERTAIN COUNTIES OF MARYLAND, 1936-37

Assessment Rates Per Acre Range	Anne Arundel		Calvert		Carroll		Harford		Queen Anne's		Talbot	
	Acres	Per Cent of Acreage	Acres	Per Cent of Acreage	Acres	Per Cent of Acreage	Acres	Per Cent of Acreage	Acres	Per Cent of Acreage	Acres	Per Cent of Acreage
\$1 to \$5	2,983	6.16	50,743 ¹	93.23	98	.37	2,649	3.81	5,206	11.08	.....	.....
6 to 10	13,857	28.62	3,090	5.68	2,912	11.01	66,283 ²	95.46	33,785 ³	71.87	1,939	5.00
11 to 15	9,275	19.16	396	.73	6,889	26.04	318	.46	5,178	11.02	14,518	37.48
16 to 20	12,075	24.94	168	.31	8,074	30.52	133	.19	2,279	4.83	15,611	40.30
21 to 25	1,806	3.73	20	.04	3,894	14.72	5	.01	154	.33	5,634	14.54
26 to 30	4,355	8.99	8	.01	2,356	8.90	17	.03	380	.81	840	2.17
31 to 35	387	.80	.....	.....	441	1.67	7	.01	23	.05	100	.26
36 to 40	1,655	3.42	.....	.....	920	3.48	.....	.....	.....	.....	45	.12
41 to 45	109	.22	.....	.....	170	.64	.....	.....	.....	.....	.....	.....
46 to 50	1,415	2.92	.....	.....	326	1.23	.....	.....	.....	.....	49	.13
Over 50	504	1.04	.....	.....	376	1.42	27	.03	.....	.....	.....	.....
Total	48,421	100.00	54,425	100.00	26,456	100.00	69,439	100.00	47,005	100.00	38,736	100.00

¹50,669 of which were assessed at \$ 5 per acre.²65,931 of which were assessed at \$10 per acre.³31,984 of which were assessed at \$10 per acre.

TABLE 5. REASONS FOR REMOVING LIVESTOCK FROM ASSESSMENT BOOKS,
FOR THE PERIOD 1927-39¹

(Data are for about one-half of the election districts of the counties concerned.)

County	Class of Livestock	Number of Livestock Removed from Assessment Books Because of:				
		Being Sold	Owner Moving to Another Election District or County	Abatement in Numbers	Insolvency of Tax Account	Other Reasons
Harford	Horses and mules.....	13	28	219	501	82
	Cattle	43	79	457	1,393	476
	Calves and heifers...	32	9	212	404	89
	Hogs	4	21	210	552	85
	Sheep .....	.....	.....	27	85	.....
Garrett	Horses and mules.....	48	7	164	59	.....
	Cattle	95	20	213	91	3
	Calves and heifers...	46	4	111	28	.....
	Hogs	11	1	27	10	.....
	Sheep	65	6	235	91	.....
Talbot	Horses and mules.....	409	53	496	.....	5
	Cattle	485	83	586	.....	1
	Calves and heifers...	.....	1	2	.....	.....
	Hogs	74	8	91	.....	.....
	Sheep	841	102	1,566	.....	.....
Total	Horses and mules.....	470	88	881	560	87
	Cattle	623	182	1,256	1,484	480
	Calves and heifers...	78	14	325	432	89
	Hogs	89	30	328	562	85
	Sheep	906	108	1,828	176	.....

¹It was not always possible to find the exact reason; for instance, the livestock account may have been abated because it had been sold, thus being reported as sold in one county but reported as being abated in another.

The Bulletins Named Below Are Available For Distribution.

These Bulletins are sent free of charge to any address upon application.

EXPERIMENT STATION BULLETINS

Bulletin No.	326, May, 1931,	Effect of Applications of Sodium Nitrate Upon Apples.
"	" 328, June, 1931,	The Corn Earworm Biology and Control.
"	" 329, Oct., 1931,	Corn Silage Production.
"	" 337, Sept., 1932,	Organization and Management of Maryland Farms.
"	" 344, Mar., 1933,	Some Effects of Freezing on Milk.
"	" 345, Mar., 1933,	The Control of Tomato Diseases.
"	" 346, Apr., 1933,	The Sources of the Food Used by Maryland Farmers.
"	" 347, May, 1933,	Oat Variety Tests.
"	" 353, July, 1933,	The Factors Influencing Red Color on Apples.
"	" 354, June, 1933,	Rations for Calves.
"	" 355, Aug., 1933,	An Economics Study of 147 Turkey Flocks in Maryland.
"	" 356, Sept., 1933,	A Study of 70 Dairy Farms in Montgomery County.
"	" 357, Oct., 1933,	Part-Time and Small-Scale Farming in Maryland.
"	" 358, Jan., 1934,	Fertilizer Tests with Tobacco.
"	" 360, Mar., 1934,	Maryland Wheat for Cake and Biscuit-Making.
"	" 361, Mar., 1934,	Part I, Potato Seed Maintenance.
"	" 363, May, 1934,	Natural Weed Fallow for Tobacco
"	" 365, July, 1934,	Roadside Markets in Maryland.
"	" 366, July, 1934,	Studies on Firmness and Keeping Quality of Fruits.
"	" 368, Sept., 1934,	Spray Residue Removal from Apples.
"	" 370, Nov., 1934,	The Physical and Chem. Properties of Red Clover Roots.
"	" 372, Jan., 1935,	Nitrogenous Metabolism in Irish Potatoes During Storage.
"	" 375, May, 1935,	Responses of the Tomato to Certain Essential Elements.
"	" 377, June, 1935,	Miscellaneous Studies on Poultry Grit.
"	" 378, July, 1935,	A Survey of the Sheep Industry of Maryland.
"	" 379, July, 1935,	Fattening Thin Native Lambs.
"	" 380, July, 1935,	The Effect of Size and Type of Ewe on Production.
"	" 381, July, 1935,	Tax Delinquency in Maryland.
"	" 382, July, 1935,	Production, Marketing and Consumption of Tobacco.
"	" 383, July, 1935,	Changes in the Composition of Green Snap Beans.
"	" 384, July, 1935,	Wormseed Oil Production.
"	" 386, Sept., 1935,	Effect of Fertilizer Treatments on Tomatoes.
"	" 388, Oct., 1935,	Soft-Curd Milk Studies.
"	" 389, Nov., 1935,	Menhaden Oils as an Antirachitic for Poultry.
"	" 391, Jan., 1936,	The Relation of Physical Properties and Chemical Composition of Red Clover Plants to Winterhardness.
"	" 393, Feb., 1936,	The Properties and Stability of Whipping Cream.
"	" 394, Mar., 1936,	Sale of Dairy Products at Roadside Markets in Maryland.
"	" 396, May, 1936,	Part I. The Farm Credit Situation in Maryland.
"	" 398, July, 1936,	Production and Feeding of Early Lambs.
"	" 399, July, 1936,	The Corn Earworm.
"	" 400, July, 1936,	The Vinegar Gnats or Pomace Flies.
"	" 402, Aug., 1936,	Studies of Incubation Factors in the Agglutination Test For Pullorum Disease.
"	" 403, Sept., 1936,	Strawberry Fertilizer Studies in Maryland.
"	" 404, Sept., 1936,	Dairy Herd Organization and Income on Dairy Farms.
"	" 405, Oct., 1936,	An Economic Study of Dairy Farms in Maryland.
"	" 406, Nov., 1936,	An Economic Study of Livestock Farms in Maryland.
"	" 407, Dec., 1936,	Marketing Fruits and Vegetables by Motor Truck.
"	" 408, Jan., 1937,	Report of Dairy Inspection Service for 1936.
"	" 409, May, 1937,	The Baltimore Wholesale Fruit and Vegetable Markets.
"	" 410, Sept., 1937,	An Economic Study of the Broiler Industry in Maryland.
"	" 411, Apr., 1938,	(Special Bulletin) Legume and Grass Silage.
"	" 412, Oct., 1937,	Economy in County Government.
"	" 413, Oct., 1937,	Some Factors Affecting the Accuracy of the Babcock Test on Composite Samples of Milk.
"	" 414, Feb., 1938,	Metabolism in the Corn Ear Worm. I. Studies on Fat and Water.
"	" 415, Feb., 1938,	Organization and Operation of Marsh Market in Baltimore and Proposed Improvements.
"	" 416, Apr., 1938,	Winter Barley in Maryland.
"	" 417, June, 1938,	Effect of Castration of Lambs on Their Development and Quality of Meat.
"	" 418, July, 1938,	Does It Pay to Grade Eggs?
"	" 419, June, 1938,	The Plum Curculio.
"	" 420, Oct., 1938,	Physiological Studies on After-ripening and Germination of Fruit-Tree Seeds.
"	" 421, Oct., 1938,	An Economic Survey of Farm Orchards in Counties Near Baltimore, Md., and Washington, D. C.
"	" 422, Oct., 1938,	Standard of Living on Carroll County, Maryland, Farms.
"	" 423, Dec., 1938,	Manual for Milk and Cream Testers in Maryland.
"	" 424, Jan., 1939,	An Economic Study of Land Utilization in the Tobacco Area of Southern Maryland.
"	" 425, Feb., 1939,	Variety and Strain Trials of Alaska and Sweet Types of Peas for Canning in Maryland.
"	" 426, Mar., 1939,	An Economic Study of the Hatchery Industry in Md.
"	" 427, July, 1939,	The Production and Marketing of Honey in Maryland.
"	" 428, Aug., 1939,	Qualities of Hams and Rapidity of Aging As Affected By Curing and Aging Conditions and Processes.
"	" 429, Aug., 1939,	Marketing Maryland Turkeys.
"	" 430, Oct., 1939,	Economic Analysis of the Baltimore Egg Market.
"	" 431, Jan., 1940,	An Economic Study of the Maple Products Industry in Garrett County, Maryland.
"	" 432, Feb., 1940,	Types of Farming in Maryland.
"	" 433, May, 1940,	Potato Disease Control Studies on the Maryland Eastern Shore.
"	" 434, June, 1940,	Marketing Farm Products Through Community Auctions.

CONTENTS

INTRODUCTION	
PURPOSE OF STUDY.....	
METHOD OF PROCEDURE	3
ASSESSED VALUE COMPARED WITH SALES VALUE.....	4
Kind of Sale	4
Sampling	6
Method of Analysis.....	10
Influence of Size of Sale.....	13
Influence of Value Per Acre.....	15
ASSESSED VALUES COMPARED WITH CENSUS VALUES.....	16
ASSESSED VALUE COMPARED WITH FACTORS INFLUENCING VALUE	18
Wheat Yields and Assessment.....	18
Composite Crop Yields and Assessment.....	19
Composite Economic Productivity and Assessment.....	19
Assessed Value Compared with Estimated Cost of Con- structing Farm Buildings.....	20
Interrelation between Acre Yields, Road Facilities and Assessment	21
LAND ASSESSMENT PRACTICES IN RELATION TO EQUALITY.....	23
LIVESTOCK ASSESSMENT INEQUALITIES.....	28
Number of Livestock Accounts Compared with Number of Farms	28
Comparison of Census Numbers and Assessed Numbers of Livestock	30
Range in Assessment Rates Per Head of Livestock.....	31
Reasons for Livestock Being Removed from Assessment Books	33
SUMMARY AND CONCLUSIONS.....	33
APPENDIX	36