

# State Department of Assessments and Taxation

## MISSION

To promote fairness in taxation for Maryland property owners by uniformly appraising all taxable property at market value, certifying property values to local governments, and offering programs of property tax relief and business services in a manner that is courteous and convenient.

## VISION

A State in which the public has confidence that assessments uniformly reflect current market values and that provides convenient access to services through modern technology.

## KEY GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

**Goal 1. Administer a property valuation system that annually attains recognized standards of uniformity and assessment levels statewide.**

**Obj. 1.1** Annually maintain average level of assessments for taxable properties between 95 to 105 percent of market value.

**Obj. 1.2** Process personal property tax returns accurately and promptly.

Performance Measures	2011 Act.	2012 Act.	2013 Act.	2014 Act.	2015 Act.	2016 Est.	2017 Est.
Taxable parcels	2,176,747	2,181,619	2,190,675	2,214,221	2,221,358	2,230,000	2,235,000
Assessable base (billions)	\$688.07	\$654.38	\$650.06	\$660.61	\$675.50	\$680.00	\$690.00
Residential assessment/sales ratio (median)	90.0	93.1	91.3	92.3	93.0	95.0	95.0
Total number of personal property returns received	287,176	302,955	307,102	309,000	311,000	313,000	315,000
Total number of returns assessed	113,626	118,606	115,841	119,000	121,000	123,000	125,000
Local assessable base (millions)	\$13,000	\$12,700	\$12,292	\$8,635	\$12,000	\$12,000	\$12,000
Estimated local revenue (millions)	\$346	\$338	\$327	\$318	\$322	\$323	\$324
Percent of returns assessed by December 1	91.2%	90.0%	84.4%	79.5%	85.0%	85.0%	85.0%

**Goal 2. To maintain public and local government confidence in the administration and accuracy of the assessment process.**

**Obj. 2.1** Display updated property ownership records within seven days of receipt of deed recordation.

**Obj. 2.2** To assess all railroad and utility property in an accurate and timely manner.

**Obj. 2.3** To accurately administer the Franchise Tax laws.

Performance Measures	2011 Act.	2012 Act.	2013 Act.	2014 Act.	2015 Act.	2016 Est.	2017 Est.
Number of real property transfers	145,496	133,122	158,231	149,164	162,278	165,000	165,000
Average number of days	25	25	25	25	25	25	25
Assessable railroad and utility base (millions)	\$9,935	\$10,068	\$10,289	\$10,619	\$10,805	\$10,531	\$10,343
Estimated local railroad and utility revenue (thousands)	\$236,000	\$242,958	\$252,093	\$262,297	\$297,732	\$262,238	\$257,551
Franchise tax law revenue from gross tax receipts (millions)	\$132	\$127	\$123	\$139	\$136	\$138	\$140
Total interest/penalties levied from Franchise Tax law	\$3,141	\$84,631	\$43,718	\$27,425	\$54,848	\$40,000	\$40,000

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**Goal 3. Increase capital investment and new businesses locating in designated areas of the State through use of property tax incentives.**

**Obj. 3.1** To accurately reimburse local governments for one-half of the Enterprise Zone Tax Credits granted in previous year.

<b>Performance Measures</b>	<b>2011 Act.</b>	<b>2012 Act.</b>	<b>2013 Act.</b>	<b>2014 Act.</b>	<b>2015 Act.</b>	<b>2016 Est.</b>	<b>2017 Est.</b>
Enterprise zone participants	854	987	808	788	785	816	788
Amount of reimbursement to local governments (\$)	15,193,631	16,929,681	17,046,551	13,691,411	13,467,195	16,300,000	19,686,423
Total capital investment (\$ millions)	\$2,474.7	\$3,125.5	\$2,446.5	\$2,173.2	\$2,503.0	\$2,998.0	\$2,837.0

**Goal 4. To provide property tax relief for low and fixed income renters and homeowners.**

**Obj. 4.1** Maintain level participation in both the Homeowners' and Renters' Tax Credit programs.

<b>Performance Measures</b>	<b>2011 Act.</b>	<b>2012 Act.</b>	<b>2013 Act.</b>	<b>2014 Act.</b>	<b>2015 Act.</b>	<b>2016 Est.</b>	<b>2017 Est.</b>
Number of applicants	N/A	N/A	N/A	68,517	64,951	68,199	71,609
Homeowners' applications eligible	50,950	52,594	53,196	50,872	48,713	53,800	55,855
Total Homeowners' credits (millions)	\$55.6	\$62.6	\$62.6	\$61.6	\$59.5	\$61.6	\$63.3
Average Homeowners' Credit	\$1,091	\$1,190	\$1,177	\$1,218	\$1,221	\$1,171	\$1,205
Renters' applications eligible	8,388	8,316	8,249	8,112	7,838	8,942	7,700
Total Renters' credits (millions)	\$2.4	\$2.7	\$2.0	\$2.4	\$2.4	\$2.7	\$1.9
Average Renters' Credit	\$291	\$321	\$242	\$296	\$306	\$302	\$247

**Goal 5. To facilitate and foster business expansion in the State by providing corporate entity formation, commercial transaction, and document filing systems.**

**Obj. 5.1** To maximize electronic filing by the public.

**Obj. 5.2** To maintain a base level of service for lowest priority filings.

<b>Performance Measures</b>	<b>2011 Act.</b>	<b>2012 Act.</b>	<b>2013 Act.</b>	<b>2014 Act.</b>	<b>2015 Act.</b>	<b>2016 Est.</b>	<b>2017 Est.</b>
Total number of new business registrations	N/A	N/A	N/A	81,414	85,000	85,000	87,000
Percentage of new accounts filed electronically	N/A	N/A	N/A	22.5%	30.0%	40.0%	50.0%
Total Good Standing Certificates	N/A	N/A	N/A	43,839	46,000	47,000	49,000
Percentage of Good Standing Certificates issued via web	N/A	N/A	N/A	86.8%	89.1%	90.0%	90.0%
Total number of non-expedited transactions	N/A	N/A	N/A	95,181	90,376	90,000	90,000
Percent of transactions processed within 30 days	N/A	N/A	N/A	N/A	78.2%	85.0%	90.0%
Average number of days to process certain non-expedited documents	N/A	N/A	N/A	46.9	57.2	40.0	35.0