

# Maryland Tax Court

## MISSION

The Maryland Tax Court, an independent unit of State government, provides both the taxpayer and the taxing authority with the ability to appeal and obtain a fair and efficient hearing of a final decision, determination or order from any other unit of State or Local government regarding any tax issue.

## VISION

A State in which all taxpayers are provided with the highest quality tax dispute resolutions system.

## KEY GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

### Goal 1. To efficiently process appeals.

Obj. 1.1 Annually, the percentage of appeals (cases) to be opened, heard and closed within 8 months shall be 90 percent.

Performance Measures	2013 Act.	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Est.	2019 Est.
Number of appeals filed from taxing authorities to the Tax Court in a fiscal year	1,119	1,328	1,337	1,168	1,284	1,300	1,200
Number of appeals disposed of by the Tax Court	1,073	1,083	1,403	1,283	1,260	1,400	1,300
Percent of appeals opened and closed within 8 months	88%	88%	85%	86%	86%	90%	90%
Percent of appeals opened and closed within 12 months (Benchmark: 90 percent within 12 months for non-jury civil trial)	96%	96%	94%	94%	95%	95%	96%
Median time (days) between opening and closing of real property valuation appeals	137	137	133	135	148	120	120
Number of appeals pending at fiscal year end	703	948	882	767	791	691	591
Median time (days) between opening and closing of appeals	147	151	151	155	163	145	145
Clearance rate (number of cases disposed/total filed) (Benchmark: 90 percent)	96%	82%	105%	110%	98%	108%	108%

### Goal 2. To provide fair and consistent decisions.

Obj. 2.1 Annually, the Tax Court will further ensure and attempt to measure its consistent application of the law, policy and procedure.

Performance Measures	2013 Act.	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Est.	2019 Est.
Number of Maryland Tax Court decisions appealed to the Circuit Court	22	30	20	29	19	22	20
Percent of affirmations by the Appellate Courts	83%	79%	88%	89%	N/A	90%	90%

C85

<http://taxcourt.maryland.gov>

## Maryland Tax Court

### C85E00.01 Administration and Appeals

#### Program Description

The Maryland Tax Court has jurisdiction to hear appeals from the decision, determination or order of any final assessing or taxing authority of the State, or of any agency, department or political subdivision thereof, and to assess anew, abate, modify, change or alter any valuation, assessment, classification, tax or appealed final order. Appeals concerning State and local taxes are heard by a single judge or a panel of judges. Real property tax appeals may be heard in Baltimore City or within the counties where the appeals arise. All decisions of the Court are subject to appeal.

#### Appropriation Statement

	<b>2017 Actual</b>	<b>2018 Appropriation</b>	<b>2019 Allowance</b>
Number of Authorized Positions	8.00	8.00	8.00
Number of Contractual Positions	0.40	0.40	0.40
01 Salaries, Wages and Fringe Benefits	570,280	570,931	571,704
02 Technical and Special Fees	10,374	11,844	11,844
03 Communications	6,370	7,569	7,001
04 Travel	1,576	2,109	2,000
08 Contractual Services	32,305	21,949	22,268
09 Supplies and Materials	9,948	10,360	10,260
13 Fixed Charges	1,140	1,510	1,440
Total Operating Expenses	51,339	43,497	42,969
Total Expenditure	631,993	626,272	626,517
Net General Fund Expenditure	631,993	626,272	626,517
Total Expenditure	631,993	626,272	626,517

### 3 Year Position Summary

Classification Title	FY 2017 Positions	FY 2017 Expenditures	FY 2018 Positions	FY 2018 Appropriation	FY 2019 Positions	FY 2019 Allowance
<b>C85 - Maryland Tax Court</b>						
<b>C85E0001 - Administration and Appeals</b>						
Chf Judge Tax Court	1.00	43,411	1.00	43,413	1.00	43,413
Clerk Tax Court	1.00	103,739	1.00	103,743	1.00	103,743
Judge Tax Court	4.00	148,675	4.00	148,680	4.00	148,680
Management Assoc	1.00	43,734	1.00	43,738	1.00	43,738
Office Secy I	1.00	26,226	1.00	35,793	1.00	27,048
<b>Total C85E0001</b>	<b>8.00</b>	<b>365,785</b>	<b>8.00</b>	<b>375,367</b>	<b>8.00</b>	<b>366,622</b>