

# 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. The efficient processing of appeals.

**Obj. 1.1** For the year 2016 and beyond, the percentage of appeals (cases) to be opened, heard and closed within 8 months shall be 90 percent.

Performance Measures	2011 Act.	2012 Act.	2013 Act.	2014 Act.	2015 Act.	2016 Est.	2017 Est.
Number of appeals filed from taxing authorities to the Tax Court in a fiscal year	1,458	1,515	1,119	1,328	1,337	1,600	1,300
Number of appeals disposed of by the Tax Court	1,473	1,595	1,073	1,083	1,403	1,600	1,400
Percent of appeals opened and closed within 8 months	89%	89%	88%	88%	85%	90%	92%
Percent of appeals opened and closed within 12 months (Benchmark: 90 percent within 12 months for non-jury civil trial)	96%	96%	96%	96%	94%	95%	96%
Median time (days) between opening and closing of real property valuation appeals	135	125	137	137	133	120	115
Number of appeals pending at fiscal year end	737	657	703	948	882	882	782
Median time (days) between opening and closing of appeals	148	138	147	151	151	145	140
Clearance rate (number of cases disposed/total filed) (Benchmark: 90 percent)	101%	105%	96%	82%	105%	100%	107%

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

**Obj. 2.1** For the year 2016 and beyond, the Tax Court will further ensure and attempt to measure its consistent application of the law, policy and procedure.

Performance Measures	2011 Act.	2012 Act.	2013 Act.	2014 Act.	2015 Act.	2016 Est.	2017 Est.
Number of Maryland Tax Court decisions appealed to the Circuit Court	21	22	22	30	20	25	22
Percent of affirmations by the Appellate Courts	87%	94%	83%	79%	N/A	90%	90%