

Property Tax Assessment Appeals Board

MISSION

To provide a process for every property owner in the State to appeal the valuation established for tax purposes by the State Department of Assessments and Taxation.

VISION

Every appeal filed would be heard in a timely manner and every decision rendered would be accurate and fair based on the evidence presented at the hearings. Within 30 days, a written decision that states the Boards findings as well as the basis for the findings shall be sent to the petitioner in writing. All of these actions would be accomplished on-line through e-government.

KEY GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

Goal 1. To conduct appeals in a timely and efficient fashion.

Obj. 1.1 To hear every appeal and render a decision for every appeal filed during the appeal cycle year.

Performance Measures	2011 Act.	2012 Act.	2013 Act.	2014 Act.	2015 Est.	2016 Est.	2017 Est.
Appeals received	13,684	12,670	12,723	11,573	11,000	10,500	10,000
Appeals cleared	14,414	13,446	11,975	11,878	12,000	12,000	12,000
Appeals clearance rate	105%	106%	94%	103%	109%	114%	120%
Average length of time from hearing to decision (days)	10	10	10	10	10	10	10
Number of appeals pending at end of appeal cycle year	7,852	7,093	7,651	7,346	6,346	4,845	2,846

Goal 2. To render accurate and fair decisions.

Obj. 2.1 In each year, less than 10 percent of decisions shall be appealed to the Maryland Tax Court.

Performance Measures	2011 Act.	2012 Act.	2013 Act.	2014 Act.	2015 Est.	2016 Est.	2017 Est.
Number of appeals filed with Maryland Tax Court	1,336	1,093	1,008	1,201	1,100	1,050	900
Percent of decisions appealed to the Maryland Tax Court	9%	8%	8%	10%	10%	10%	9%
Reversals by Maryland Tax Court	10%	15%	28%	11%	20%	10%	9%