

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	2012 Act.	2013 Act.	2014 Act.	2015 Act.	2016 Act.	2017 Est.	2018 Est.
¹ Taxable parcels	2,181,619	2,190,675	2,214,221	2,221,358	2,235,000	2,245,000	2,250,000
Assessable base (billions)	\$654.377	\$650.057	\$660.612	\$675.500	\$692.040	\$705.000	\$715.000
¹ Residential assessment/sales ratio (median)	93.1	91.3	92.3	93.0	93.5	94.0	95.0
Total number of personal property returns received	302,955	307,102	309,000	311,000	332,524	334,000	334,000
Total number of returns assessed	118,606	115,841	119,000	121,000	123,543	126,000	126,000
Local assessable base (millions)	\$12,700	\$12,292	\$8,635	\$12,000	\$12,076	\$12,000	\$12,000
Percentage of personal property returns assessed by Oct. 31	N/A	N/A	N/A	N/A	87%	100%	100%
Amount of local assessable base assessed by Oct. 31 (millions)	N/A	N/A	N/A	N/A	\$8,583	\$11,000	\$11,000

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	2012 Act.	2013 Act.	2014 Act.	2015 Act.	2016 Act.	2017 Est.	2018 Est.
Number of real property transfers	133,122	158,231	149,164	162,278	172,413	175,000	175,000
Average number of days	25	25	25	25	25	25	25
Assessable railroad and utility base (millions)	\$10,068	\$10,289	\$10,619	\$10,805	\$11,145	\$10,972	\$10,912
Estimated local railroad and utility revenue (thousands)	\$242,958	\$252,093	\$262,297	\$297,732	\$277,525	\$273,222	\$271,725
Franchise tax law revenue from gross tax receipts (millions)	\$127	\$123	\$139	\$136	\$137	\$138	\$139
Total interest/penalties levied from Franchise Tax law	\$84,631	\$43,718	\$27,425	\$54,848	\$44,478	\$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.

Performance Measures	2012 Act.	2013 Act.	2014 Act.	2015 Act.	2016 Act.	2017 Est.	2018 Est.
Enterprise zone participants	987	808	788	785	792	662	684
Amount of reimbursement to local governments (\$)	16,929,681	17,046,551	13,691,411	13,467,195	16,507,409	19,686,423	22,381,801
Total capital investment (millions)	\$3,126	\$2,447	\$2,173	\$2,503	\$2,976	\$1,292	\$3,097

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

Obj. 4.1 Increase participation in both the Homeowner's Tax Credit and Renter's Tax Credit programs.

Performance Measures	2012 Act.	2013 Act.	2014 Act.	2015 Act.	2016 Act.	2017 Est.	2018 Est.
Number of Homeowners' applications	N/A	N/A	N/A	N/A	62,335	64,205	66,132
Homeowners' applications eligible	52,594	53,196	50,872	48,713	46,751	48,154	49,599
Total Homeowners' credits (millions)	\$62.6	\$62.6	\$61.6	\$59.5	\$58.4	\$59.9	\$60.0
Average Homeowners' Credit	\$1,190	\$1,177	\$1,218	\$1,221	\$1,249	\$1,315	\$1,331
Number of Renters' applications	N/A	N/A	N/A	11,172	10,606	11,000	11,550
Renters' applications eligible	8,316	8,249	8,112	7,838	7,650	7,700	8,663
Total Renters' credits (millions)	\$2.7	\$2.0	\$2.4	\$2.4	\$2.3	\$1.9	\$3.0
Average Renters' Credit	\$321	\$242	\$296	\$306	\$301	\$247	\$335

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.

Performance Measures	2012 Act.	2013 Act.	2014 Act.	2015 Act.	2016 Est.	2017 Est.	2018 Est.
Total number of new business registrations	N/A	N/A	81,414	70,266	80,000	85,000	90,000
Percentage of new business registrations filed online	N/A	N/A	22.5%	43.3%	50.0%	64.7%	77.8%
Total Good Standing Certificates	N/A	N/A	43,839	60,387	70,000	75,000	80,000
Percentage of Good Standing Certificates issued via web	N/A	N/A	86.8%	72.0%	80.0%	86.7%	93.8%

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Obj. 5.2 Decrease the processing time for both expedited and non-expedited business filings.

Performance Measures	2012 Act.	2013 Act.	2014 Act.	2015 Act.	2016 Est.	2017 Est.	2018 Est.
Total number of non-expedited business filings	N/A	N/A	95,181	100,909	105,000	110,000	115,000
Percentage of non-expedited filings processed within 30 days	N/A	N/A	N/A	78.2%	80.0%	85.0%	90.0%
Average number of days to process non-expedited business filings	N/A	N/A	47	57	30	30	30
Total number of expedited business filings	N/A	N/A	N/A	60,000	65,000	70,000	70,000
Average number of days to process expedited business filings	N/A	N/A	N/A	2	2	1	1
Average number of days to process expedited business filings received via mail	N/A	N/A	N/A	N/A	6	5	4

NOTES

¹ Data for 2016 is estimated.