

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 90 to 110 percent of market value.

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

Performance Measures	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Act.	2019 Est.	2020 Est.
Taxable parcels	2,214,221	2,221,358	2,230,679	2,240,035	2,249,568	2,258,000	2,265,000
Assessable base (billions)	\$660.6	\$675.5	\$692.0	\$726.5	\$743.9	\$766.8	\$773.9
Residential assessment/sales ratio (median)	92.3	93.4	93.4	95.0	95.0	95.0	95.0
Total number of personal property returns received	309,000	311,000	332,524	330,706	354,855	350,000	350,000
Total number of returns assessed	119,000	121,000	123,543	123,825	121,305	121,000	121,000
Local assessable base (millions)	\$8,635	\$12,000	\$12,076	\$12,869	\$12,869	\$12,000	\$12,000
Percentage of personal property returns assessed by Oct. 31	N/A	N/A	87%	98%	98%	98%	98%
Amount of local assessable base assessed by Oct. 31 (millions)	N/A	N/A	\$8,583	\$10,275	\$11,464	\$11,500	\$11,500

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 30 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	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Act.	2019 Est.	2020 Est.
Number of real property transfers	149,164	162,278	172,413	169,866	194,115	200,000	200,000
Average number of days	25	25	25	25	25	25	25
Assessable railroad and utility base (millions)	\$10,619	\$10,805	\$11,145	\$11,520	\$12,052	\$12,288	\$12,288
Estimated local railroad and utility revenue (thousands)	\$262,297	\$266,889	\$277,525	\$286,856	\$302,518	\$308,445	\$308,445
Franchise tax law revenue from gross tax receipts (millions)	\$139	\$136	\$137	\$138	\$145	\$140	\$140
Total interest/penalties levied from Franchise Tax law	\$27,425	\$54,848	\$44,478	\$13,580	\$37,511	\$25,000	\$25,000

State Department of Assessments and Taxation

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	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Act.	2019 Est.	2020 Est.
Enterprise zone participants	788	785	792	640	577	564	423
Amount of reimbursement to local governments (\$)	13,691,411	13,467,195	16,507,409	19,292,599	26,439,894	25,084,830	26,303,672
Total capital investment (millions)	\$2,173	\$2,503	\$2,976	\$1,312	\$3,165	\$3,696	\$3,464

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	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Act.	2019 Est.	2020 Est.
Number of Homeowners' applications	N/A	N/A	62335	61,540	67,587	72,318	75,934
Homeowners' applications eligible	50,872	48,713	46,751	45,964	46,682	50,623	52,776
Total Homeowners' credits (millions)	\$61.6	\$59.5	\$58.4	\$54.1	\$61.7	\$65.5	\$66.5
Average Homeowners' Credit	\$1,218	\$1,221	\$1,249	\$1,301	\$1,322	\$1,294	\$1,260
Number of Renters' applications	N/A	11,172	10,606	11,720	12,013	12,613	13,244
Renters' applications eligible	8,112	7,838	7,650	8,374	8,904	9,459	9,933
Total Renters' credits (millions)	\$2.4	\$2.4	\$2.3	\$3.1	\$3.6	\$4.0	\$4.4
Average Renters' Credit	\$296	\$306	\$301	\$344	\$403	\$423	\$443

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	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Est.	2019 Est.	2020 Est.
Total number of new business registrations	81,414	70,266	80,000	75,649	82,231	85,000	88,000
Percentage of new business registrations filed online	22.5%	43.3%	50.0%	56.0%	62.6%	54.0%	55.6%
Total Good Standing Certificates	43,839	60,387	70,000	60,752	64,969	67,000	70,000
Percentage of Good Standing Certificates issued via web	86.8%	72.0%	80.0%	69.9%	69.7%	71.6%	72.8%

State Department of Assessments and Taxation

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

Performance Measures	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Est.	2019 Est.	2020 Est.
Total number of non-expedited business filings	95,181	100,909	105,000	49,785	52,977	55,000	58,000
Percentage of non-expedited filings processed within 30 days	N/A	78.2%	80.0%	80.0%	80.0%	82.0%	84.0%
Average number of days to process non-expedited business filings	47	57	30	28	23	20	20
Total number of expedited business filings	N/A	60,000	65,000	150,989	169,966	172,000	175,000
Average number of days to process expedited business filings filed online	N/A	2	2	2	1	1	1
Average number of days to process expedited business filings received via mail	N/A	N/A	6	8	4	4	4

Goal 6. To provide outstanding customer service and convenient mechanisms for providing feedback.

Obj. 6.1 Provide mechanisms for customers to leave feedback that are convenient and accessible.

Obj. 6.2 Annually receive high levels of satisfied customer service feedback and low levels of dissatisfied responses, greater than 85% and less than 10% respectively.

Performance Measures	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Est.	2019 Est.	2020 Est.
Total number of customer experience feedback forms received	N/A	N/A	497	748	1,367	1,500	1,800
Percentage of respondents that were "satisfied"	N/A	N/A	94.4%	91.0%	87.5%	89.0%	90.0%
Percentage of respondents that were "dissatisfied"	N/A	N/A	3.0%	6.2%	12.5%	11.0%	10.0%