

# Property Tax Assessment Appeals Boards

## 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 will be heard in a timely manner and every decision rendered will be accurate and fair based on the evidence presented at the hearings. Within 30 days, a written decision that states the Board's findings as well as the basis for the findings shall be sent to the petitioner in writing. All of these actions will 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 (Calendar Year)	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Act.	2019 Est.	2020 Est.
Appeals received	11,573	15,833	10,844	10,462	11,442	11,500	11,500
Appeals cleared	12,516	13,430	13,071	13,019	12,041	12,500	12,500
Appeals clearance rate	108%	85%	121%	124%	105%	109%	109%
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	6,454	9,717	7,627	5,488	5,159	4,167	3,167

### 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 (Calendar Year)	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Act.	2019 Est.	2020 Est.
Number of appeals filed with the Maryland Tax Court	1,201	1,190	1,054	947	1,363	1,100	1,100
Percent of decisions appealed to the Maryland Tax Court	10%	8%	10%	9%	12%	10%	10%
Reversals by the Maryland Tax Court	11%	33%	22%	23%	7%	10%	10%