

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	2016 Act.	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Est.	2022 Est.
Taxable parcels	2,230,679	2,240,035	2,249,568	2,258,531	2,261,947	2,262,533	2,264,000
Assessable base (billions)	\$692.0	\$726.5	\$743.9	\$767.7	\$791.8	\$812.5	\$830.0
¹ Residential assessment/sales ratio (median)	93.4	95.0	95.0	95.0	94.6	95.0	95.0
Total number of personal property returns received	332,524	330,706	354,855	348,018	366,000	360,000	360,000
Total number of returns assessed	123,543	123,825	121,305	123,546	105,642	110,000	110,000
Local assessable base (millions)	\$12,076	\$12,869	\$12,869	\$13,100	\$13,300	\$13,300	\$13,000
Percentage of personal property returns assessed by Oct. 31	87.0%	97.8%	97.8%	84.0%	77.0%	80.0%	80.0%
Amount of local assessable base assessed by Oct. 31 (millions)	\$8,583	\$10,275	\$11,464	\$9,685	\$8,667	\$9,000	\$9,000

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 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	2016 Act.	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Est.	2022 Est.
Number of real property transfers	172,413	169,866	194,115	183,476	173,604	164,900	164,900
Average number of days	25	25	25	25	25	25	25
Assessable railroad and utility base (millions)	\$11,145	\$11,520	\$12,052	\$11,951	\$12,350	\$12,412	\$12,412
Estimated local railroad and utility revenue (thousands)	\$277,525	\$286,856	\$302,518	\$299,976	\$311,225	\$312,782	\$312,782
Franchise tax law revenue from gross tax receipts (millions)	\$137	\$138	\$145	\$146	\$138	\$146	\$146
Total interest/penalties levied from Franchise Tax law	\$44,478	\$13,580	\$37,511	\$50,112	\$38,826	\$50,000	\$50,000

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	2016 Act.	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Est.	2022 Est.
Enterprise zone participants	792	640	577	580	526	586	563
Amount of reimbursement to local governments (thousands)	\$16,507	\$19,930	\$26,440	\$24,790	\$23,902	\$25,307	\$25,307
Total capital investment (millions)	\$2,976	\$1,312	\$3,165	\$3,686	\$3,843	\$3,950	\$4,000

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	2016 Act.	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Est.	2022 Est.
Number of Homeowners' applications	62,335	61,540	67,587	66,635	61,300	65,000	70,000
Homeowners' applications eligible	46,751	45,964	46,682	45,822	43,566	45,000	50,000
Total Homeowners' credits (millions)	\$58.4	\$54.1	\$61.7	\$65.4	\$60.0	\$66.5	\$64.0
Average Homeowners' Credit	\$1,249	\$1,301	\$1,322	\$1,347	\$1,383	\$1,383	\$1,383
Number of Renters' applications	10,606	11,720	12,013	12,199	10,951	12,000	14,000
Renters' applications eligible	7,650	8,374	8,904	7,159	8,239	8,500	9,500
Total Renters' credits (millions)	\$2.3	\$3.1	\$3.6	\$4.4	\$4.5	\$4.5	\$4.4
Average Renters' Credit	\$301	\$344	\$403	\$420	\$428	\$425	\$425

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	2016 Act.	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Est.	2022 Est.
Total number of new business registrations	80,000	75,649	82,231	78,951	73,095	76,750	82,122
Percentage of new business registrations filed online	50.0%	56.0%	62.6%	68.4%	73.0%	84.2%	86.5%
Total Good Standing Certificates	70,000	60,752	64,969	61,606	64,064	67,267	69,285
Percentage of Good Standing Certificates issued via web	80.0%	69.9%	69.7%	73.6%	81.7%	81.7%	80.1%

State Department of Assessments and Taxation

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

Performance Measures	2016 Act.	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Est.	2022 Est.
Total number of non-expedited business filings	105,000	49,785	52,977	52,792	35,731	37,518	39,393
Percentage of non-expedited filings processed within 30 days	80.0%	72.3%	62.1%	50.0%	41.0%	50.0%	50.0%
Average number of days to process non-expedited business filings	30	28	23	32	36	32	32
Total number of expedited business filings	65,000	150,989	169,966	168,362	175,332	190,000	210,000
Average number of days to process expedited business filings filed online	2	2	1	1	2	3	3
Average number of days to process expedited business filings received via mail	6	8	4	4	6	5	5

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 percent and less than 10 percent

Performance Measures	2016 Act.	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Est.	2022 Est.
Total number of customer experience feedback forms received	497	748	1,367	2,173	1,195	1,500	1,500
Percentage of respondents that were "satisfied"	97.0%	93.8%	87.5%	94.1%	99.3%	97.0%	97.0%
Percentage of respondents that were "dissatisfied"	3.0%	6.2%	12.5%	5.9%	0.7%	3.0%	3.0%

NOTES

¹ 2020 data is estimated.