

# 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)	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Est.	2023 Est.
Appeals received	10,453	11,442	9,871	11,066	11,028	11,500	11,700
Appeals cleared	13,019	12,041	11,691	3,157	10,248	10,500	10,500
Appeals clearance rate	125%	105%	118%	29%	93%	91%	90%
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	5,448	5,159	2,760	7,555	8,305	9,305	10,505

**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)	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Est.	2023 Est.
Number of appeals filed with the Maryland Tax Court	947	1,363	853	541	693	710	750
Percent of decisions appealed to the Maryland Tax Court	9%	12%	9%	5%	6%	6%	6%
Reversals by the Maryland Tax Court	23%	7%	13%	5%	10%	9%	8%