

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	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Act.	2023 Est.	2024 Est.
Taxable parcels	2,249,568	2,258,531	2,261,947	2,270,720	2,277,569	2,277,592	2,280,000
Assessable base (billions)	\$743.9	\$767.7	\$791.8	\$817.2	\$846.5	\$879.6	\$905.0
Residential assessment/sales ratio (median)	95.0	95.0	94.6	94.1	90.7	95.0	95.0
Total number of personal property returns received	354,855	348,018	368,375	381,897	409,835	390,000	390,000
Total number of returns assessed	121,305	123,546	105,642	103,404	104,983	100,000	100,000
Local assessable base (millions)	\$12,869	\$13,100	\$13,300	\$13,495	\$13,584	\$13,419	\$13,400
Percentage of personal property returns assessed by Oct. 31	97.8%	84.0%	77.0%	59.7%	74.0%	85.0%	85.0%
Amount of local assessable base assessed by Oct. 31 (millions)	\$11,464	\$9,685	\$8,667	\$8,051	\$7,646	\$8,407	\$8,300

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	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Act.	2023 Est.	2024 Est.
Number of real property transfers	194,115	183,476	173,604	203,831	225,223	236,000	247,000
Average number of days	25	25	25	25	25	25	25
Assessable railroad and utility base (millions)	\$12,052	\$11,951	\$12,350	\$13,035	\$13,799	\$13,868	\$13,868
Estimated local railroad and utility revenue (thousands)	\$302,518	\$299,976	\$311,225	\$328,492	\$347,758	\$346,723	\$346,723
Franchise tax law revenue from gross tax receipts (millions)	\$145	\$146	\$138	\$144	\$142	\$141	\$141
Total interest/penalties levied from Franchise Tax law	\$37,511	\$50,112	\$38,826	\$3,294	\$1,864	\$2,100	\$2,100

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	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Act.	2023 Est.	2024 Est.
Enterprise zone participants	577	580	526	559	609	631	645
Amount of reimbursement to local governments (thousands)	\$26,440	\$24,790	\$23,902	\$26,802	\$27,220	\$26,788	\$27,000
Total capital investment (millions)	\$3,165	\$3,686	\$3,843	\$4,147	\$4,379	\$4,394	\$4,400

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	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Act.	2023 Est.	2024 Est.
Number of Homeowners' applications	67,587	66,635	61,300	67,214	61,392	63,000	64,000
Average number of days to process Homeowners' application	60-90	60-90	60-90	121	110	90	90
Homeowners' applications eligible	46,682	45,822	43,566	42,074	38,870	40,320	40,960
Total Homeowners' credits (millions)	\$61.7	\$65.4	\$60.0	\$61.0	\$57.0	\$60.5	\$56.0
Average Homeowners' Credit	\$1,322	\$1,347	\$1,383	\$1,449	\$1,468	\$1,500	\$1,550
Number of Renters' applications	12,013	12,199	10,951	11,216	9,474	10,000	10,500
Average number of days to process Renters' application	90	90	60-90	94	86	75	75
Renters' applications eligible	8,904	7,159	8,239	7,518	6,635	7,000	7,350
Total Renters' credits (millions)	\$3.6	\$4.4	\$4.5	\$3.4	\$3.0	\$3.2	\$4.4
Average Renters' Credit	\$403	\$420	\$428	\$446	\$446	\$450	\$475

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	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Act.	2023 Est.	2024 Est.
Total number of new business registrations	82,231	78,951	73,095	114,959	105,130	95,301	90,387
Percentage of new business registrations filed online	62.6%	68.4%	73.0%	94.0%	93.6%	94.5%	95.0%
Total Good Standing Certificates	64,969	61,606	64,064	71,445	76,849	79,551	82,252
Percentage of Good Standing Certificates issued via web	69.7%	73.6%	81.7%	98.1%	98.7%	98.9%	99.0%

State Department of Assessments and Taxation

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

Performance Measures	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Act.	2023 Est.	2024 Est.
Total number of non-expedited (paper) business filings	52,977	52,792	35,731	22,431	18,656	14,881	11,106
Percentage of non-expedited (paper) filings processed within 30	62.1%	50.0%	41.0%	33.0%	34.0%	33.0%	33.0%
Average number of days to process non-expedited business filings	23	32	36	49	45	42	40
¹ Total number of expedited business filings	169,966	168,362	175,332	270,540	266,066	261,592	257,118
Average number of days to process expedited business filings filed online	1	1	2	7	5	5	4
Average number of days to process expedited business filings received via mail	4	4	6	7	5	5	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 percent and less than 10 percent

Performance Measures	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Act.	2023 Est.	2024 Est.
Total number of customer experience feedback forms received	1,367	2,173	1,195	584	412	500	600
Percentage of respondents that were "satisfied"	87.5%	94.1%	99.3%	83.5%	99.5%	99.0%	99.0%
Percentage of respondents that were "dissatisfied"	12.5%	5.9%	0.7%	16.5%	0.5%	1.0%	1.0%

NOTES

¹ Two-hour rush service was added Sept. 2021