

Maryland Tax Court

MISSION

The Maryland Tax Court, an independent unit of State government, provides both the taxpayer and the taxing authority with the ability to appeal and obtain a fair and efficient hearing of a final decision, determination or order from any other unit of State or Local government regarding any tax issue.

VISION

A State in which all taxpayers are provided with the highest quality tax dispute resolutions system.

KEY GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

Goal 1. To efficiently process appeals.

Obj. 1.1 Annually, the percentage of appeals (cases) to be opened, heard and closed within 8 months shall be 90 percent.

Performance Measures	2020 Act.	2021 Act.	2022 Act.	2023 Act.	2024 Act.	2025 Est.	2026 Est.
Number of appeals filed from taxing authorities to the Tax Court in a fiscal year	835	746	827	742	1,115	1,000	1,000
Number of appeals disposed of by the Tax Court	859	559	1,011	993	807	900	900
Percent of appeals opened and closed within 8 months	74%	54%	45%	78%	87%	80%	80%
Percent of appeals opened and closed within 12 months (Benchmark: 90 percent within 12 months for non-jury civil trial)	85%	87%	71%	90%	93%	90%	90%
Average time (days) between opening and closing of real property valuation appeals	143	256	253	172	140	150	150
Number of appeals pending at fiscal year end	839	1,026	842	591	905	900	900
Average time (days) between opening and closing of appeals	216	311	379	250	161	200	200
Clearance rate (number of cases disposed/total filed) (Benchmark: 90 percent)	103%	75%	122%	134%	72%	90%	90%

Goal 2. To provide fair and consistent decisions.

Obj. 2.1 Annually, the Tax Court will further ensure and attempt to measure its consistent application of the law, policy and procedure.

Performance Measures	2020 Act.	2021 Act.	2022 Act.	2023 Act.	2024 Act.	2025 Est.	2026 Est.
Number of Maryland Tax Court decisions appealed to the Circuit Court	16	8	14	4	13	15	15
Percent of affirmations by the Appellate Courts	89%	75%	86%	75%	N/A	75%	75%