

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	2020 Act.	2021 Act.	2022 Act.	2023 Act.	2024 Act.	2025 Est.	2026 Est.
Taxable parcels	2,261,947	2,270,720	2,277,569	2,285,376	2,289,624	2,291,219	2,293,300
Assessable base (billions)	\$791.8	\$817.2	\$846.5	\$889.5	\$945.6	\$978.9	\$1,008.2
Residential assessment/sales ratio (median)	94.6	94.1	90.7	90.2	92.5	95.0	95.0
Total number of personal property returns received	368,375	381,897	409,835	432,154	446,267	450,000	450,000
Total number of returns assessed	105,642	103,404	104,983	63,972	56,915	58,000	58,000
Local assessable base (millions)	\$13,300	\$13,495	\$13,584	\$13,420	\$13,734	\$12,380	\$13,000
Percentage of personal property returns assessed by Oct. 31	77.0%	59.7%	74.0%	81.6%	82.0%	82.0%	80.0%
Amount of local assessable base assessed by Oct. 31 (millions)	\$8,667	\$8,051	\$7,646	\$6,708	\$6,708	\$6,708	\$6,708

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	2020 Act.	2021 Act.	2022 Act.	2023 Act.	2024 Act.	2025 Est.	2026 Est.
Number of real property transfers	173,604	203,831	225,223	174,044	157,532	160,600	163,800
Average number of days	25	25	25	25	25	25	25
Assessable railroad and utility base (millions)	\$12,350	\$13,035	\$13,799	\$14,921	\$19,982	\$20,282	\$20,485
Estimated local railroad and utility revenue (thousands)	\$311,225	\$328,492	\$347,758	\$376,009	\$499,538	\$507,050	\$512,125
Franchise tax law revenue from gross tax receipts (millions)	\$138	\$144	\$142	\$150	\$131	\$150	\$150
Total interest/penalties levied from Franchise Tax law	\$38,826	\$3,294	\$1,864	\$49,242	\$23,551	\$30,000	\$30,000

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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	2020 Act.	2021 Act.	2022 Act.	2023 Act.	2024 Act.	2025 Est.	2026 Est.
Enterprise zone participants	526	559	613	619	653	643	650
Amount of reimbursement to local governments (thousands)	\$23,902	\$26,802	\$27,143	\$26,451	\$29,264	\$26,739	\$28,000
Total capital investment (millions)	\$3,843	\$4,147	\$4,350	\$4,456	\$5,053	\$4,846	\$4,800

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.

Obj. 4.2 Increase homeowner contact with the Ombudsman's Office for property tax payment assistance.

Performance Measures	2020 Act.	2021 Act.	2022 Act.	2023 Act.	2024 Act.	2025 Est.	2026 Est.
Number of Homeowners' applications	61,300	67,214	61,392	58,086	61,149	63,000	65,000
Average number of days to process Homeowners' application	60-90	121	110	74	70	60	55
Homeowners' applications eligible	43,566	42,074	38,870	36,862	39,559	40,950	42,250
Total Homeowners' credits (millions)	\$60.0	\$61.0	\$57.0	\$55.3	\$60.0	\$63.4	\$66.7
Average Homeowners' Credit	\$1,383	\$1,449	\$1,468	\$1,501	\$1,517	\$1,547	\$1,578
Number of Renters' applications	10,951	11,216	9,474	10,571	11,685	12,000	12,500
Average number of days to process Renters' application	60-90	94	86	87	90	75	60
Renters' applications eligible	8,239	7,518	6,635	6,004	5,488	7,200	7,500
Total Renters' credits (millions)	\$4.5	\$3.4	\$3.0	\$2.7	\$1.9	\$2.9	\$3.1
Average Renters' Credit	\$428	\$446	\$446	\$450	\$364	\$400	\$415
Number of calls received on the tax sale helpline	N/A	N/A	N/A	2,255	4,579	3,000	3,500
Number of emails received on the tax sale help email	N/A	N/A	N/A	859	9,688	3,000	3,500

Obj. 4.3 Increase participation in the Homeowner Protection Program (HPP).

Performance Measures	2020 Act.	2021 Act.	2022 Act.	2023 Act.	2024 Act.	2025 Est.	2026 Est.
Number of HPP applications received	N/A	N/A	N/A	351	181	250	300
Average number of days to process HPP applications	N/A	N/A	N/A	19	75	60	60
Number of HPP applicants enrolled	N/A	N/A	N/A	73	11	75	100
Total amount of loans provided to enrolled homeowners (millions)	N/A	N/A	N/A	\$0.02	\$63.00	\$42.00	\$31.00
Average amount lent to enrolled homeowners	N/A	N/A	N/A	\$3,049	\$5,731	\$4,500	\$4,750

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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	2020 Act.	2021 Act.	2022 Act.	2023 Act.	2024 Act.	2025 Est.	2026 Est.
Total number of new business registrations	73,095	114,959	105,130	102,379	103,484	105,553	107,664
Percentage of new business registrations filed online	73.0%	94.0%	93.6%	95.3%	95.4%	95.6%	95.7%
Total Good Standing Certificates	64,064	71,445	76,849	73,580	67,563	68,914	70,292
Percentage of Good Standing Certificates issued online	81.7%	98.1%	98.7%	98.3%	99.0%	99.0%	99.0%
Total number of non-expedited via online filings	N/A	N/A	N/A	20,770	22,947	25,242	27,766
Total number of expedited via online filings	N/A	N/A	N/A	144,256	127,724	135,990	138,710
Total number of rush via online filings	N/A	N/A	N/A	10,220	14,071	15,478	17,026

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

Obj. 5.3 Increase the number of Ground Rents that are redeemed.

Performance Measures	2020 Act.	2021 Act.	2022 Act.	2023 Act.	2024 Act.	2025 Est.	2026 Est.
Total number of non-expedited (paper) business filings	35,731	22,431	18,656	17,177	29,414	26,473	23,826
Percentage of non-expedited (paper) filings processed within 30 days	41.0%	33.0%	34.0%	25.0%	30.5%	33.0%	35.5%
Average number of days to process non-expedited business filings	36	49	45	46	40	39	38
Total number of expedited business filings	175,332	270,540	266,066	245,719	288,476	317,324	349,056
Average number of days to process expedited business filings filed online	2	7	5	6	7	7	7
Average number of days to process expedited business filings received via mail	6	7	5	6	5	6	6
Average processing time for non-expedited via online filings (days)	N/A	N/A	N/A	42	36	35	35
Average processing time for expedited via online filings (days)	N/A	N/A	N/A	8	8	8	8
Average processing time for rush via online filings (days)	N/A	N/A	N/A	1	1	1	1
Number of Ground Rent Redemptions	N/A	N/A	N/A	258	319	351	386

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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	2020 Act.	2021 Act.	2022 Act.	2023 Act.	2024 Act.	2025 Est.	2026 Est.
Total number of customer experience feedback forms received	1,195	584	412	32,264	N/A	N/A	N/A
Percentage of respondents that were "satisfied"	99.3%	83.5%	99.5%	92.0%	N/A	N/A	N/A
Percentage of respondents that were "dissatisfied"	0.7%	16.5%	0.5%	8.0%	N/A	N/A	N/A
Total number feedback forms received via paper	N/A	N/A	N/A	193	N/A	N/A	N/A
Total number feedback forms received via online	N/A	N/A	N/A	32,071	N/A	N/A	N/A