

# 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   | 2021 Act. | 2022 Act. | 2023 Act. | 2024 Act. | 2025 Act. | 2026 Est. | 2027 Est. |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Taxable parcels  | 2,270,720 | 2,277,569 | 2,285,376 | 2,289,624 | 2,291,786 | 2,292,350 | 2,292,632 |
| Assessable base (billions)                                     | \$817.2   | \$846.5   | \$889.5   | \$945.6   | \$1,009.4 | \$1,046.7 | \$1,065.4 |
| Residential assessment/sales ratio (median)                    | 94.1      | 90.7      | 90.2      | 92.5      | 92.4      | 95.0      | 95.0      |
| Total number of personal property returns received             | 381,897   | 409,835   | 432,154   | 446,267   | 452,334   | 455,000   | 457,000   |
| Total number of returns assessed                               | 103,404   | 104,983   | 63,972    | 56,915    | 54,754    | 53,500    | 53,000    |
| Local assessable base (millions)                               | \$13,495  | \$13,584  | \$13,420  | \$13,734  | \$12,826  | \$12,700  | \$12,600  |
| Percentage of personal property returns assessed by Oct. 31    | 59.7%     | 74.0%     | 81.6%     | 82.0%     | 84.8%     | 83.0%     | 82.5%     |
| Amount of local assessable base assessed by Oct. 31 (millions) | \$8,051   | \$7,646   | \$6,708   | \$6,708   | \$9,322   | \$7,200   | \$7,200   |

**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   | 2021 Act. | 2022 Act. | 2023 Act. | 2024 Act. | 2025 Act. | 2026 Est. | 2027 Est. |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Number of real property transfers                            | 203,831   | 225,223   | 174,044   | 157,532   | 164,202   | 170,200   | 176,200   |
| Average number of days                                       | 25        | 25        | 25        | 25        | 12        | 15        | 15        |
| Assessable railroad and utility base (millions)              | \$13,035  | \$13,799  | \$14,921  | \$19,982  | \$16,196  | \$16,439  | \$16,768  |
| Estimated local railroad and utility revenue (thousands)     | \$328,492 | \$347,758 | \$376,009 | \$499,538 | \$404,900 | \$410,979 | \$419,198 |
| Franchise tax law revenue from gross tax receipts (millions) | \$144     | \$142     | \$150     | \$131     | \$176     | \$155     | \$155     |
| Total interest/penalties levied from Franchise Tax law       | \$3,294   | \$1,864   | \$49,242  | \$23,551  | \$45,483  | \$35,000  | \$35,000  |

# 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                                     | 2021 Act. | 2022 Act. | 2023 Act. | 2024 Act. | 2025 Act. | 2026 Est. | 2027 Est. |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Enterprise zone participants                             | 559       | 613       | 619       | 653       | 652       | 637       | 645       |
| Amount of reimbursement to local governments (thousands) | \$26,802  | \$27,143  | \$26,451  | \$29,264  | \$30,318  | \$31,264  | \$31,000  |
| Total capital investment (millions)                      | \$4,147   | \$4,350   | \$4,456   | \$5,053   | \$5,236   | \$5,522   | \$5,500   |

**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                                      | 2021 Act. | 2022 Act. | 2023 Act. | 2024 Act. | 2025 Act. | 2026 Est. | 2027 Est. |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Number of Homeowners' applications                        | 67,214    | 61,392    | 58,086    | 61,149    | 54,323    | 58,000    | 60,000    |
| Average number of days to process Homeowners' application | 121       | 110       | 74        | 70        | 60        | 55        | 55        |
| Homeowners' applications eligible                         | 42,074    | 38,870    | 36,862    | 39,559    | 35,310    | 37,700    | 39,000    |
| Total Homeowners' credits (millions)                      | \$61.0    | \$57.0    | \$55.3    | \$60.0    | \$55.5    | \$59.3    | \$61.3    |
| Average Homeowners' Credit                                | \$1,449   | \$1,468   | \$1,501   | \$1,517   | \$1,572   | \$1,572   | \$1,572   |
| Number of Renters' applications                           | 11,216    | 9,474     | 10,571    | 11,685    | 12,605    | 12,000    | 13,000    |
| Average number of days to process Renters' application    | 94        | 86        | 87        | 90        | 90        | 60        | 60        |
| Renters' applications eligible                            | 7,518     | 6,635     | 6,004     | 5,488     | 7,563     | 7,200     | 7,800     |
| Total Renters' credits (millions)                         | \$3.4     | \$3.0     | \$2.7     | \$1.9     | \$3.3     | \$3.1     | \$3.1     |
| Average Renters' Credit                                   | \$446     | \$446     | \$450     | \$364     | \$436     | \$436     | \$436     |
| Number of calls received on the tax sale helpline         | N/A       | N/A       | 2,255     | 7,104     | 4,579     | 5,500     | 5,500     |
| Number of emails received on the tax sale help email      | N/A       | N/A       | 859       | 684       | 1,970     | 1,500     | 1,500     |

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

| Performance Measures   | 2021 Act. | 2022 Act. | 2023 Act. | 2024 Act. | 2025 Act. | 2026 Est. | 2027 Est. |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Number of HPP applications received                              | N/A       | N/A       | 89        | 181       | 180       | 200       | 200       |
| Average number of days to process HPP applications               | N/A       | N/A       | 19        | 75        | 65        | 45        | 45        |
| Number of HPP applicants enrolled                                | N/A       | N/A       | 7         | 23        | 21        | 25        | 25        |
| Total amount of loans provided to enrolled homeowners (millions) | N/A       | N/A       | \$0.02    | \$0.11    | \$0.09    | \$0.10    | \$0.10    |
| Average amount lent to enrolled homeowners                       | N/A       | N/A       | \$3,452   | \$4,828   | \$4,276   | \$4,000   | \$4,000   |

# State Department of Assessments and Taxation

**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                                   | 2021 Act. | 2022 Act. | 2023 Act. | 2024 Act. | 2025 Act. | 2026 Est. | 2027 Est. |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Total number of new business registrations             | 114,959   | 105,130   | 102,379   | 103,484   | 102,746   | 104,801   | 106,897   |
| Percentage of new business registrations filed online  | 94.0%     | 93.6%     | 95.3%     | 95.4%     | 84.0%     | 95.7%     | 96.1%     |
| Total Good Standing Certificates                       | 71,445    | 76,849    | 73,580    | 67,563    | 71,831    | 70,292    | 71,698    |
| Percentage of Good Standing Certificates issued online | 98.1%     | 98.7%     | 98.3%     | 99.0%     | 99.3%     | 99.0%     | 99.0%     |
| Total number of non-expedited via online filings       | N/A       | N/A       | 20,770    | 22,947    | 21,141    | 27,766    | 28,321    |
| Total number of expedited via online filings           | N/A       | N/A       | 144,256   | 127,724   | 129,714   | 132,308   | 134,954   |
| Total number of rush via online filings                | N/A       | N/A       | 10,220    | 14,071    | 15,314    | 16,080    | 16,402    |

**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   | 2021 Act. | 2022 Act. | 2023 Act. | 2024 Act. | 2025 Act. | 2026 Est. | 2027 Est. |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Total number of non-expedited (paper) business filings                         | 22,431    | 18,656    | 17,177    | 29,414    | 20,873    | 23,826    | 20,456    |
| Percentage of non-expedited (paper) filings processed within 30 days           | 33.0%     | 34.0%     | 25.0%     | 30.5%     | 32.4%     | 35.5%     | 40.0%     |
| Average number of days to process non-expedited business filings               | 49        | 45        | 46        | 40        | 39        | 38        | 21        |
| Total number of expedited business filings                                     | 270,540   | 266,066   | 245,719   | 288,476   | 239,327   | 244,114   | 248,996   |
| Average number of days to process expedited business filings filed online      | 7         | 5         | 6         | 7         | 7         | 7         | 4         |
| Average number of days to process expedited business filings received via mail | 7         | 5         | 6         | 5         | 8         | 6         | 5         |
| Average processing time for non-expedited via online filings (days)            | N/A       | N/A       | 42        | 36        | 33        | 35        | 15        |
| Average processing time for expedited via online filings (days)                | N/A       | N/A       | 8         | 8         | 7         | 8         | 5         |
| Average processing time for rush via online filings (days)                     | N/A       | N/A       | 1         | 1         | 1         | 1         | 1         |
| Number of Ground Rent Redemptions  | N/A       | N/A       | 258       | 319       | 466       | 512       | 588       |

# State Department of Assessments and Taxation

**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  | 2021 Act. | 2022 Act. | 2023 Act. | 2024 Act. | 2025 Act. | 2026 Est. | 2027 Est. |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Total number of customer experience feedback forms received | 584       | 412       | 32,264    | N/A       | N/A       | N/A       | N/A       |
| Percentage of respondents that were "satisfied"             | 83.5%     | 99.5%     | 92.0%     | N/A       | N/A       | N/A       | N/A       |
| Percentage of respondents that were "dissatisfied"          | 16.5%     | 0.5%      | 8.0%      | N/A       | N/A       | N/A       | N/A       |
| Total number feedback forms received via paper              | N/A       | N/A       | 193       | N/A       | N/A       | N/A       | N/A       |
| Total number feedback forms received via online             | N/A       | N/A       | 32,071    | N/A       | N/A       | N/A       | N/A       |