

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

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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	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

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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	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

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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	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