

# 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	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Act.	2019 Est.	2020 Est.
Number of appeals filed from taxing authorities to the Tax Court in a fiscal year	1,328	1,337	1,168	1,284	1,154	1,100	1,200
Number of appeals disposed of by the Tax Court	1,083	1,403	1,283	1,260	1,019	1,200	1,300
Percent of appeals opened and closed within 8 months	88%	85%	86%	86%	88%	90%	90%
Percent of appeals opened and closed within 12 months (Benchmark: 90 percent within 12 months for non-jury civil trial)	96%	94%	94%	95%	96%	97%	97%
Median time (days) between opening and closing of real property valuation appeals	137	133	135	148	142	120	120
Number of appeals pending at fiscal year end	948	882	767	791	926	826	726
Median time (days) between opening and closing of appeals	151	151	155	163	155	145	142
Clearance rate (number of cases disposed/total filed) (Benchmark: 90 percent)	82%	105%	110%	98%	89%	110%	109%

### 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	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Act.	2019 Est.	2020 Est.
Number of Maryland Tax Court decisions appealed to the Circuit Court	30	20	29	19	22	20	19
Percent of affirmations by the Appellate Courts	79%	88%	89%	90%	N/A	91%	91%

## Maryland Tax Court

### C85E00.01 Administration and Appeals

#### Program Description

The Maryland Tax Court has jurisdiction to hear appeals from the decision, determination or order of any final assessing or taxing authority of the State, or of any agency, department or political subdivision thereof, and to assess anew, abate, modify, change or alter any valuation, assessment, classification, tax or appealed final order. Appeals concerning State and local taxes are heard by a single judge or a panel of judges. Real property tax appeals may be heard in Baltimore City or within the counties where the appeals arise. All decisions of the Court are subject to appeal.

#### Appropriation Statement

	<b>2018 Actual</b>	<b>2019 Appropriation</b>	<b>2020 Allowance</b>
Number of Authorized Positions	8.00	8.00	8.00
Number of Contractual Positions	0.40	0.40	0.40
01 Salaries, Wages and Fringe Benefits	563,042	572,358	592,714
02 Technical and Special Fees	10,938	11,844	11,844
03 Communications	6,775	7,001	4,600
04 Travel	1,333	2,000	1,800
08 Contractual Services	21,133	21,863	25,726
09 Supplies and Materials	9,823	10,260	10,253
10 Equipment - Replacement	499	0	0
13 Fixed Charges	1,429	1,440	1,440
Total Operating Expenses	40,992	42,564	43,819
Total Expenditure	614,972	626,766	648,377
Net General Fund Expenditure	614,972	626,766	648,377
Total Expenditure	614,972	626,766	648,377

### 3 Year Position Summary

Classification Title	FY 2018 Positions	FY 2018 Expenditures	FY 2019 Positions	FY 2019 Appropriation	FY 2020 Positions	FY 2020 Allowance
<b>C85 - Maryland Tax Court</b>						
<b>C85E0001 - Administration and Appeals</b>						
Chf Judge Tax Court	1.00	43,413	1.00	43,413	1.00	44,281
Clerk Tax Court	1.00	103,743	1.00	103,743	1.00	105,818
Judge Tax Court	4.00	148,680	4.00	148,680	4.00	151,652
Management Assoc	1.00	43,739	1.00	43,738	1.00	44,613
Office Secy I	1.00	35,519	1.00	35,793	1.00	36,509
<b>Total C85E0001</b>	<b>8.00</b>	<b>375,094</b>	<b>8.00</b>	<b>375,367</b>	<b>8.00</b>	<b>382,873</b>