

# Property Tax Assessment Appeals Boards

## MISSION

To provide a process for every property owner in the State to appeal the valuation established for tax purposes by the State Department of Assessments and Taxation.

## VISION

Every appeal filed will be heard in a timely manner and every decision rendered will be accurate and fair based on the evidence presented at the hearings. Within 30 days, a written decision that states the Board's findings as well as the basis for the findings shall be sent to the petitioner in writing. All of these actions will be accomplished on-line through e-government.

## KEY GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

**Goal 1. To conduct appeals in a timely and efficient fashion.**

**Obj. 1.1** To hear every appeal and render a decision for every appeal filed during the appeal cycle year.

Performance Measures	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Est.	2019 Est.	2020 Est.
Appeals received	11,573	15,833	10,844	10,462	11,500	11,500	11,500
Appeals cleared	12,516	13,430	13,071	13,019	11,500	12,500	12,500
Appeals clearance rate	108%	85%	121%	124%	100%	109%	109%
Average length of time from hearing to decision (days)	10	10	10	10	10	10	10
Number of appeals pending at end of appeal cycle year	6,454	9,717	7,627	5,488	5,448	4,448	3,448

**Goal 2. To render accurate and fair decisions.**

**Obj. 2.1** In each year, less than 10 percent of decisions shall be appealed to the Maryland Tax Court.

Performance Measures	2014 Act.	2015 Act.	2016 Act.	2017 Act.	2018 Est.	2019 Est.	2020 Est.
Number of appeals filed with Maryland Tax Court	1,201	1,190	1,054	947	1,100	1,100	1,100
Percent of decisions appealed to the Maryland Tax Court	10%	7%	10%	9%	10%	10%	10%
Reversals by Maryland Tax Court	11%	33%	22%	23%	20%	20%	20%

## Property Tax Assessment Appeals Boards

### E80E00.01 Property Tax Assessment Appeals Boards

#### Program Description

The Property Tax Assessment Appeals Boards, located in each county and Baltimore City, hear appeals on actions of the State Department of Assessments and Taxation on matters relating to the assessment of property or on any other tax matters which may be assigned by the General Assembly. Property assessments made by the State Assessors may be appealed to the local Property Tax Assessment Appeals Boards in the counties and Baltimore City prior to the Maryland Tax Court and subsequent State court reviews.

#### Appropriation Statement

	<b>2018 Actual</b>	<b>2019 Appropriation</b>	<b>2020 Allowance</b>
Number of Authorized Positions	8.00	8.00	8.00
01 Salaries, Wages and Fringe Benefits	789,894	896,119	929,096
02 Technical and Special Fees	0	210	210
03 Communications	16,865	17,731	16,920
04 Travel	12,865	12,566	13,545
06 Fuel and Utilities	750	800	728
07 Motor Vehicle Operation and Maintenance	8,276	9,198	9,774
08 Contractual Services	26,826	30,245	32,089
09 Supplies and Materials	3,900	5,000	5,000
10 Equipment - Replacement	0	4,050	3,404
12 Grants, Subsidies, and Contributions	196	0	0
13 Fixed Charges	72,145	71,842	75,938
Total Operating Expenses	141,823	151,432	157,398
Total Expenditure	931,717	1,047,761	1,086,704
Net General Fund Expenditure	931,717	1,047,761	1,086,704
Total Expenditure	931,717	1,047,761	1,086,704

### 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>E80 - Property Tax Assessment Appeals Boards</b>						
<b>E80E0001 - Property Tax Assessment Appeals Boards</b>						
Admin Prop Tax Assess Appeal Bd	1.00	90,827	1.00	90,827	1.00	92,644
Exec Assoc I	1.00	52,020	1.00	52,020	1.00	53,061
MBR Assess Appeal Board	0.00	149,083	0.00	0	0.00	0
Office Secy III	5.00	198,963	5.00	206,842	5.00	194,280
Office Services Clerk	1.00	36,441	1.00	36,441	1.00	37,170
<b>Total E80E0001</b>	<b>8.00</b>	<b>527,334</b>	<b>8.00</b>	<b>386,130</b>	<b>8.00</b>	<b>377,155</b>