

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	2015 Act.	2016 Act.	2017 Act.	2018 Act.	2019 Act.	2020 Est.	2021 Est.
Number of appeals filed from taxing authorities to the Tax Court in a fiscal year	1,337	1,168	1,284	1,154	1,237	1,300	1,200
Number of appeals disposed of by the Tax Court	1,403	1,283	1,260	1,019	1,289	1,350	1,300
Percent of appeals opened and closed within 8 months	85%	86%	86%	88%	84%	90%	92%
Percent of appeals opened and closed within 12 months (Benchmark: 90 percent within 12 months for non-jury civil trial)	94%	94%	95%	96%	92%	94%	95%
Average time (days) between opening and closing of real property valuation appeals	133	135	148	142	141	130	125
Number of appeals pending at fiscal year end	882	767	791	926	863	813	663
Average time (days) between opening and closing of appeals	151	155	163	155	182	160	150
Clearance rate (number of cases disposed/total filed) (Benchmark: 90 percent)	105%	110%	98%	88%	104%	104%	108%

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	2015 Act.	2016 Act.	2017 Act.	2018 Act.	2019 Act.	2020 Est.	2021 Est.
Number of Maryland Tax Court decisions appealed to the Circuit Court	20	29	19	22	26	22	20
Percent of affirmations by the Appellate Courts	88%	89%	90%	89%	N/A	90%	91%

C85

<http://taxcourt.maryland.gov>

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

	2019 Actual	2020 Appropriation	2021 Allowance
Number of Authorized Positions	8.00	8.00	9.00
Number of Contractual Positions	0.40	0.40	0.40
01 Salaries, Wages and Fringe Benefits	581,749	608,202	679,194
02 Technical and Special Fees	10,776	11,613	11,613
03 Communications	6,784	4,600	4,200
04 Travel	748	1,294	1,500
08 Contractual Services	19,960	25,682	43,788
09 Supplies and Materials	9,869	10,253	10,064
10 Equipment - Replacement	321	0	367
11 Equipment - Additional	0	0	1,500
13 Fixed Charges	1,463	1,440	2,216
Total Operating Expenses	39,145	43,269	63,635
Total Expenditure	631,670	663,084	754,442
Net General Fund Expenditure	631,670	663,084	754,442
Total Expenditure	631,670	663,084	754,442

3 Year Position Summary

Classification Title	FY 2019 Positions	FY 2019 Expenditures	FY 2020 Positions	FY 2020 Appropriation	FY 2021 Positions	FY 2021 Allowance
C85 - Maryland Tax Court						
C85E0001 - Administration and Appeals						
Administrator IV	0.00	0	0.00	0	1.00	73,144
Chf Judge Tax Court	1.00	43,901	1.00	45,840	1.00	45,840
Clerk Tax Court	1.00	104,908	1.00	109,539	1.00	109,539
Judge Tax Court	4.00	150,351	4.00	156,992	4.00	156,992
Management Assoc	1.00	44,230	1.00	46,183	1.00	46,183
Office Secy I	1.00	36,195	1.00	37,793	1.00	37,793
Total C85E0001	8.00	379,585	8.00	396,347	9.00	469,491