

# 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 (Calendar Year)                   | 2014 Act. | 2015 Act. | 2016 Act. | 2017 Act. | 2018 Act. | 2019 Est. | 2020 Est. |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Appeals received                                       | 11,573    | 15,833    | 10,844    | 10,462    | 11,442    | 11,500    | 11,500    |
| Appeals cleared  | 12,516    | 13,430    | 13,071    | 13,019    | 12,041    | 12,500    | 12,500    |
| Appeals clearance rate                                 | 108%      | 85%       | 121%      | 124%      | 105%      | 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     | 5,159     | 4,167     | 3,167     |

### 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 (Calendar Year)                    | 2014 Act. | 2015 Act. | 2016 Act. | 2017 Act. | 2018 Act. | 2019 Est. | 2020 Est. |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Number of appeals filed with the Maryland Tax Court     | 1,201     | 1,190     | 1,054     | 947       | 1,363     | 1,100     | 1,100     |
| Percent of decisions appealed to the Maryland Tax Court | 10%       | 8%        | 10%       | 9%        | 12%       | 10%       | 10%       |
| Reversals by the Maryland Tax Court                     | 11%       | 33%       | 22%       | 23%       | 7%        | 10%       | 10%       |

E80

<http://www.ptaab.state.md.us/>

## 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

|  | 2019<br>Actual | 2020<br>Appropriation | 2021<br>Allowance |
|--|----------------|-----------------------|-------------------|
| Number of Authorized Positions             | 8.00           | 8.00                  | 8.00              |
| 01 Salaries, Wages and Fringe Benefits     | 765,673        | 943,168               | 934,477           |
| 02 Technical and Special Fees              | 0              | 210                   | 210               |
| 03 Communications                          | 17,438         | 16,920                | 17,701            |
| 04 Travel                                  | 13,135         | 12,838                | 13,600            |
| 06 Fuel and Utilities                      | 863            | 728                   | 896               |
| 07 Motor Vehicle Operation and Maintenance | 8,044          | 9,774                 | 9,812             |
| 08 Contractual Services                    | 24,756         | 32,045                | 44,535            |
| 09 Supplies and Materials                  | 2,865          | 5,000                 | 3,538             |
| 10 Equipment - Replacement                 | 0              | 3,404                 | 5,563             |
| 13 Fixed Charges                           | 79,964         | 75,938                | 77,073            |
| Total Operating Expenses                   | 147,065        | 156,647               | 172,718           |
| Total Expenditure                          | 912,738        | 1,100,025             | 1,107,405         |
| Net General Fund Expenditure               | 912,738        | 1,100,025             | 1,107,405         |
| Total Expenditure                          | 912,738        | 1,100,025             | 1,107,405         |

### 3 Year Position Summary

| Classification Title                                     | FY 2019<br>Positions | FY 2019<br>Expenditures | FY 2020<br>Positions | FY 2020<br>Appropriation | FY 2021<br>Positions | FY 2021<br>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                 | 91,847                  | 1.00                 | 95,902                   | 1.00                 | 95,902               |
| Exec Assoc I   | 1.00                 | 52,605                  | 1.00                 | 54,927                   | 1.00                 | 54,927               |
| MBR Assess Appeal Board                                  | 0.00                 | 162,932                 | 0.00                 | 0                        | 0.00                 | 0                    |
| Office Secy III  | 5.00                 | 188,776                 | 5.00                 | 201,115                  | 5.00                 | 212,471              |
| Office Services Clerk                                    | 1.00                 | 15,376                  | 1.00                 | 38,477                   | 1.00                 | 31,674               |
| <b>Total E80E0001</b>                                    | <b>8.00</b>          | <b>511,536</b>          | <b>8.00</b>          | <b>390,421</b>           | <b>8.00</b>          | <b>394,974</b>       |