

# 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)	2015 Act.	2016 Act.	2017 Act.	2018 Act.	2019 Act.	2020 Est.	2021 Est.
Appeals received	15,833	10,844	10,462	11,442	9,871	11,000	16,000
Appeals cleared	13,430	13,071	13,019	12,041	11,691	4,000	13,500
Appeals clearance rate	85%	121%	124%	105%	118%	36%	84%
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	9,717	7,627	5,488	5,159	2,760	9,760	12,260

### 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)	2015 Act.	2016 Act.	2017 Act.	2018 Act.	2019 Act.	2020 Est.	2021 Est.
Number of appeals filed with the Maryland Tax Court	1,190	1,054	947	1,363	853	800	1,400
Percent of decisions appealed to the Maryland Tax Court	8%	10%	9%	12%	9%	7%	9%
Reversals by the Maryland Tax Court	33%	22%	23%	7%	13%	10%	10%

## 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

	2020 Actual	2021 Appropriation	2022 Allowance
Number of Authorized Positions	8.00	8.00	8.00
01 Salaries, Wages and Fringe Benefits	802,542	879,204	832,843
02 Technical and Special Fees	0	210	250
03 Communications	19,074	17,701	21,310
04 Travel	12,026	13,600	15,045
06 Fuel and Utilities	845	896	921
07 Motor Vehicle Operation and Maintenance	8,988	9,812	11,192
08 Contractual Services	28,271	44,535	49,466
09 Supplies and Materials	3,513	3,538	2,358
10 Equipment - Replacement	106	5,563	110
11 Equipment - Additional	1,820	0	0
13 Fixed Charges	76,337	77,073	78,541
Total Operating Expenses	150,980	172,718	178,943
Total Expenditure	953,522	1,052,132	1,012,036
Net General Fund Expenditure	953,522	1,052,132	1,012,036
Total Expenditure	953,522	1,052,132	1,012,036

### 3 Year Position Summary

Classification Title	FY 2020 Positions	FY 2020 Expenditures	FY 2021 Positions	FY 2021 Appropriation	FY 2022 Positions	FY 2022 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	96,862	1.00	96,862
Exec Assoc I	1.00	52,605	1.00	55,477	1.00	55,477
MBR Assess Appeal Board	0.00	162,932	0.00	0	0.00	0
Office Secy III	5.00	188,776	5.00	212,471	5.00	212,471
Office Services Clerk	1.00	15,376	1.00	31,674	1.00	31,674
<b>Total E80E0001</b>	<b>8.00</b>	<b>511,536</b>	<b>8.00</b>	<b>396,484</b>	<b>8.00</b>	<b>396,484</b>