

# 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	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Est.	2023 Est.
Number of appeals filed from taxing authorities to the Tax Court in a fiscal year	1,284	1,154	1,237	835	746	1,000	1,200
Number of appeals disposed of by the Tax Court	1,260	1,019	1,289	859	559	1,100	1,300
Percent of appeals opened and closed within 8 months	86%	88%	84%	74%	54%	75%	80%
Percent of appeals opened and closed within 12 months (Benchmark: 90 percent within 12 months for non-jury civil trial)	95%	96%	92%	85%	87%	90%	90%
Average time (days) between opening and closing of real property valuation appeals	148	142	141	143	256	200	150
Number of appeals pending at fiscal year end	791	926	863	839	1,026	926	826
Average time (days) between opening and closing of appeals	163	155	182	216	311	250	200
Clearance rate (number of cases disposed/total filed) (Benchmark: 90 percent)	98%	88%	104%	103%	75%	110%	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	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Est.	2023 Est.
Number of Maryland Tax Court decisions appealed to the Circuit Court	19	22	26	16	8	20	20
Percent of affirmations by the Appellate Courts	90%	89%	88%	89%	N/A	90%	90%

## NOTES

<sup>1</sup> All 2021 data has been affected by the COVID-19 pandemic. For instance, at the Maryland Tax Court level of appeals, hearings stopped being held from March 15, 2020 through the end of August 2020. Due to the affects of the pandemic, the agency has a backlog of appeals to be scheduled and heard.

# 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>2021 Actual</b>	<b>2022 Appropriation</b>	<b>2023 Allowance</b>
Number of Authorized Positions	9.00	9.00	9.00
Number of Contractual Positions	0.40	0.40	0.40
01 Salaries, Wages and Fringe Benefits	635,668	727,550	786,800
02 Technical and Special Fees	11,103	11,613	12,745
03 Communications	2,289	4,200	3,500
04 Travel	0	1,500	1,000
08 Contractual Services	41,926	45,424	46,350
09 Supplies and Materials	14,855	10,464	10,732
10 Equipment - Replacement	1,350	367	367
11 Equipment - Additional	0	1,100	1,100
13 Fixed Charges	2,552	2,216	3,342
Total Operating Expenses	62,972	65,271	66,391
Total Expenditure	709,743	804,434	865,936
Net General Fund Expenditure	709,743	804,434	865,936
Total Expenditure	709,743	804,434	865,936

### 3 Year Position Summary

Classification Title	FY 2021 Positions	FY 2021 Expenditures	FY 2022 Positions	FY 2022 Appropriation	FY 2023 Positions	FY 2023 Allowance
<b>C85 - Maryland Tax Court</b>						
<b>C85E0001 - Administration and Appeals</b>						
Administrator IV	1.00	0	1.00	75,354	1.00	75,354
Chf Judge Tax Court	1.00	46,756	1.00	47,225	1.00	47,225
Clerk Tax Court	1.00	111,728	1.00	112,848	1.00	112,848
Judge Tax Court	4.00	160,131	4.00	161,736	4.00	161,736
Management Assoc	1.00	47,106	1.00	47,578	1.00	47,578
Office Secy I	1.00	38,548	1.00	38,935	1.00	38,935
<b>Total C85E0001</b>	<b>9.00</b>	<b>404,269</b>	<b>9.00</b>	<b>483,676</b>	<b>9.00</b>	<b>483,676</b>