

# 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)	2016 Act.	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Est.	2022 Est.
Appeals received	10,844	10,453	11,442	9,871	11,066	10,630	11,300
Appeals cleared	13,071	13,019	12,041	11,691	3,157	7,000	12,000
<sup>1</sup> Appeals clearance rate	121%	125%	105%	118%	29%	66%	106%
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	7,627	5,448	5,159	2,760	7,555	11,185	10,485

### 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)	2016 Act.	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Est.	2022 Est.
Number of appeals filed with the Maryland Tax Court	1,054	947	1,363	853	541	785	850
Percent of decisions appealed to the Maryland Tax Court	10%	9%	12%	9%	5%	7%	8%
Reversals by the Maryland Tax Court	22%	23%	7%	13%	5%	10%	9%

## NOTES

<sup>1</sup> PTAAB has experienced problems in acquiring meeting space for in-person hearings in the 19 smaller counties. Approximately 80 percent of the counties currently have in-person hearings at this time.

## 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>2021 Actual</b>	<b>2022 Appropriation</b>	<b>2023 Allowance</b>
Number of Authorized Positions	8.00	8.00	8.00
01 Salaries, Wages and Fringe Benefits	796,295	843,060	830,416
02 Technical and Special Fees	185	250	250
03 Communications	17,931	21,310	20,233
04 Travel	8,548	15,045	12,545
06 Fuel and Utilities	829	921	920
07 Motor Vehicle Operation and Maintenance	8,652	11,192	23,431
08 Contractual Services	40,426	49,466	47,781
09 Supplies and Materials	7,745	2,358	2,607
10 Equipment - Replacement	13,905	110	0
11 Equipment - Additional	308	0	0
13 Fixed Charges	76,157	78,541	79,597
Total Operating Expenses	174,501	178,943	187,114
Total Expenditure	970,981	1,022,253	1,017,780
Net General Fund Expenditure	970,981	1,022,253	1,017,780
Total Expenditure	970,981	1,022,253	1,017,780

### 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>E80 - Property Tax Assessment Appeals Boards</b>						
<b>E80E0001 - Property Tax Assessment Appeals Boards</b>						
Admin Prop Tax Assess Appeal Bd	1.00	81,582	1.00	98,800	1.00	70,280
Exec Assoc I	1.00	54,575	1.00	56,587	1.00	52,546
MBR Assess Appeal Board	0.00	96,291	0.00	0	0.00	0
Office Secy III	5.00	216,720	5.00	216,723	5.00	216,723
Office Services Clerk	1.00	32,307	1.00	32,308	1.00	32,308
<b>Total E80E0001</b>	<b>8.00</b>	<b>481,475</b>	<b>8.00</b>	<b>404,418</b>	<b>8.00</b>	<b>371,857</b>