

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	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Act.	2023 Est.	2024 Est.
Number of appeals filed from taxing authorities to the Tax Court in a fiscal year	1,154	1,237	835	746	827	1,000	1,100
Number of appeals disposed of by the Tax Court	1,019	1,289	859	559	1,011	1,200	1,100
Percent of appeals opened and closed within 8 months	88%	84%	74%	54%	45%	75%	80%
Percent of appeals opened and closed within 12 months (Benchmark: 90 percent within 12 months for non-jury civil trial)	96%	92%	85%	87%	71%	90%	90%
Average time (days) between opening and closing of real property valuation appeals	142	141	143	256	253	200	150
Number of appeals pending at fiscal year end	926	863	839	1,026	842	642	642
Average time (days) between opening and closing of appeals	155	182	216	311	379	250	200
Clearance rate (number of cases disposed/total filed) (Benchmark: 90 percent)	88%	104%	103%	75%	122%	120%	100%

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	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Act.	2023 Est.	2024 Est.
Number of Maryland Tax Court decisions appealed to the Circuit Court	22	26	16	8	14	20	20
¹ Percent of affirmations by the Appellate Courts	89%	88%	89%	75%	N/A	90%	90%

NOTES

¹ FY 2022 data is not available at publication due to lag time.

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

	2022 Actual	2023 Appropriation	2024 Allowance
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	645,630	836,964	860,298
02 Technical and Special Fees	12,532	13,869	14,379
03 Communications	2,614	3,500	3,500
04 Travel	443	1,000	3,000
08 Contractual Services	45,317	46,350	50,836
09 Supplies and Materials	12,616	10,732	13,232
10 Equipment - Replacement	1,685	367	3,610
11 Equipment - Additional	0	1,100	1,100
13 Fixed Charges	2,225	3,342	3,759
Total Operating Expenses	64,900	66,391	79,037
Total Expenditure	723,062	917,224	953,714
Net General Fund Expenditure	723,062	917,224	953,714
Total Expenditure	723,062	917,224	953,714

3 Year Position Summary

Classification Title	FY 2022 Positions	FY 2022 Expenditures	FY 2023 Positions	FY 2023 Appropriation	FY 2024 Positions	FY 2024 Allowance
C85 - Maryland Tax Court						
C85E0001 - Administration and Appeals						
Administrator IV	1.00	0	1.00	81,446	1.00	86,754
Chf Judge Tax Court	1.00	47,458	1.00	51,098	1.00	51,340
Clerk Tax Court	1.00	114,528	1.00	122,140	1.00	127,637
Judge Tax Court	4.00	162,535	4.00	175,000	4.00	175,832
Management Assoc	1.00	48,250	1.00	51,340	1.00	53,651
Office Secy I	1.00	28,509	1.00	41,611	1.00	43,874
Total C85E0001	9.00	401,280	9.00	522,635	9.00	539,088