



STATE OF MARYLAND
Property Tax Assessment Appeals Board
1 W. Washington Street
Hagerstown, Maryland 21740

**PROPERTY TAX ASSESSMENT APPEAL BOARDS
FY 2024 OPERATING BUDGET
RESPONSE TO DEPARTMENT OF LEGISLATIVE SERVICES ANALYSIS**

Senate Budget and Taxation Committee
Health and Human Services Subcommittee
Senator Guy Guzzone, Chair
Hearing date Friday, February 10, 2023

House Appropriations Committee
Public Safety and Administration Subcommittee
Delegate Benjamin S. Barnes, Chair
Hearing date Thursday, February 09, 2023

Key Observations- 1. Case Backlog Remains High

PTAAB should comment on the degree to which the agreement with SDAT has assisted the agency in addressing the backlog, how the new contractual FTE's will assist in resolving the backlog, and when it foresees its backlog returning to prepandemic levels.

In reference to the agreement between PTAAB and SDAT, PTAAB has not had any issues since returning to a normal schedule in July 2022. From July 2022 thru December 31, 2022, PTAAB in Prince George's County cleared approximately 1,715 cases from the backlog alone which is entirely Commercial/Industrial. PTAAB does experience a hinderance with the statute allowing too many postponements. The ability for Tax Representatives to use two (2) postponements for each case filed allows the Representative to delay the hearing up to a year or more. PTAAB believes that a reduction in the number of postponements allowed would greatly increase the ability to resolve backlog not only in Prince George's County but statewide. Our residential cases in Prince George's County continue to be current.

New contractual employees, one in Prince George's County and one in Montgomery County will assist the Office Secretary III/Clerk to the Board. Both counties have expressed being overwhelmed with the amount of appeals and the immense paperwork involved, especially with postponements. The two counties are second (2nd) and third (3rd) in receiving the most appeals in the state. The five (5) metropolitan counties, Baltimore City, Montgomery, Prince George's, Baltimore County and Anne Arundel make up the majority of the cases that are filed

in the entire state. Baltimore City already has two personnel and is one of the most efficient PTAAB offices receiving the most cases each and every year. However, Montgomery and Prince George's have the most commercial/industrial appeals filed which involves having to suffer through many postponements which leads to double the workload. These extra employees will assist with the workload and allow notices and scheduling to be more efficient and timely as well as maintaining retention for the experienced and knowledgeable employees.

PTAAB feels that it could take possibly two years to get to prepandemic levels of backlogs and carry-overs, pending all parties and components involved run smoothly.

Issues None

DLC Recommended Action

1. Concur with the Governor's allowance

Agency Response

We respectfully support DLS recommended action.

Respectfully submitted,

Julie Greene-Crist, Administrator
Property Tax Assessment Appeal Boards