

**MARYLAND TAX COURT**  
FISCAL YEAR 2025 OPERATING BUDGET  
RESPONSE TO DEPARTMENT OF LEGISLATIVE SERVICES ANALYSIS

**SENATE BUDGET AND TAXATION COMMITTEE**

Public Safety, Transportation and Environment  
Senator Sarah K. Elfreth, Chair  
February 2, 2024

**HOUSE APPROPRIATIONS COMMITTEE**

Public Safety and Administration  
Delegate Jazz Lewis, Chair  
February 1, 2024

The Maryland Tax Court (“Court”) concurs with the Department of Legislative Services (“DLS”) recommendation regarding the Fiscal Year 2025 operating budget. The Court thanks the assigned DLS analyst, Jacob Pollicove, for his thorough analysis.

The Court has been asked to comment on any plans for identifying and implementing a new case management system and to work with the Department of Budget and Management (“DBM”) to add metrics regarding appeal postponement to the annual Managing For Results (“MFR”) performance measures.

Serious ongoing efforts have been underway since the beginning of fiscal year 2024 to identify and implement a new case management system. Among the plans that the Court undertook include: 1) speaking with the current case management system creators (Maryland Department of Planning), 2) speaking with the Department of Information Technology 3) speaking with private-sector vendors, and 4) speaking with the Court’s legal counsel in the Office of the Attorney General for compliance and regulatory changes. The Court will continue to plan on holding conversations with DBM and all parties to identify and implement a cost-effective and high return-on-investment approach to updating the Court’s case management system.

Please note that the Court must rely on the Office of the Attorney General for the review and writing of the Court’s regulations to enable certain electronic filings. That office did propose and successfully promulgated emergency regulations during the Covid-19 pandemic. In so doing, that office concluded that it was time for a complete overall review and rewriting of all the Court’s regulations. That review is currently proceeding, and it is hopeful that new regulations will be adopted by the end of 2024.

To ensure that the most accurate data is collected and utilized for MFR performance measures, the Court will discuss with DBM any appropriate changes that will need to be made starting in the 2026 fiscal year. The Court currently has eight performance measures for efficiency and two performance measures for fairness in decisions. The performance measures do not appear to take into account delays caused by litigant post-ponement requests. The Court regularly must handle postponement requests from litigants. The current performance measures for fairness in decisions is based on the number of appeals litigants take from the Court and the appeals affirmed by the Maryland judicial courts. While interesting metrics, neither are particularly useful, the measures do not correlate, and the percentage of affirmations data often lags years behind due to appellate court procedures. As such, it is time to take a critical review of such measures.

The Court welcomes the opportunity to address the Subcommittee and answer any questions from the members.

Thank you for your consideration and time.

Anthony C. Wisniewski, Chief Judge  
Andrew D. Berg, Clerk of Court