



STATE OF MARYLAND
Property Tax Assessment Appeals Board

1 W. Washington Street
Hagerstown, Maryland 21740

Wes Moore
Governor
Aruna Miller
Lt. Governor
Julie Greene-Crist
Administrator
Caroline Holt
Executive Associate

PROPERTY TAX ASSESSMENT APPEAL BOARDS
FY 2025 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 02, 2024

House Appropriations Committee
Public Safety and Administration Subcommittee
Delegate Benjamin S. Barnes, Chair
Hearing date Thursday, February 08, 2024

Personnel Data-

PTAAB should provide an update on local board staffing levels and vacancies

PTAAB has attached a spreadsheet showing the local board vacancies. In CY2023, PTAAB only received seven reappointments, seven new full-time members and one new alternate appointment for Board Members from the Governor's Appointment Office. PTAAB has communicated with the Governor's Appointment Office each month concerning the vacancies and need for Board Members.

Key Observations –

1. Case Backlog Begins to Decrease – PTAAB should comment on the factors contributing to the recent high clearance rate and reduced backlog, including any contributions of the new contractual personnel and any preliminary impact of the change in policy regarding hearing postponements. The board should also discuss any ongoing impacts of local board and SDAT staffing shortages on the appeals clearance rate and backlog.

The two contractual employees that were granted for hire have not yet been acquired. We have submitted two job postings and reached out to respondents who then are not interested. PTAAB is in the process of posting both positions for the third time and are reaching outside of the state as well to fill the vacancies.



Coming out of COVID along with all offices and spaces being open to the public has been the highest contributing factor in reducing PTAAB's backlog and clearance rate. PTAAB has and will always work diligently to reduce all backlogs in the State of Maryland. The new policy of allowing only one postponement with just cause and all requests for a second postponement at the board's discretion has had a significant impact that also contributes to the high clearance rate.

Currently, PTAAB has twenty-seven board member vacancies as shown in Exhibit 1 attached. PTAAB continues to work with the Governor's Appointment Office.

Key Observations –

2. Reversals by the Tax Court Decrease in Calendar 2022 – PTAAB should comment of the factors contributing to the improvement in the percentage of MTC reversals from calendar 2015 to 2022.

The reduction in reversals by the Maryland Tax Court is primarily due to training of Board Members upon hire with periodic training as needed which has produced seasoned Board Members with excellent institutional and procedural knowledge.

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