

STATE OF MARYLAND  
**MARYLAND TAX COURT**  
301 W. PRESTON STREET | SUITE 1513  
BALTIMORE | MARYLAND 21201  
MD.TAXCOURT@MARYLAND.GOV  
TAXCOURT.MARYLAND.GOV  
1-888-223-6075  
410-767-4830



**CHIEF JUDGE**  
ANTHONY C. WISNIEWSKI

**JUDGES**  
DAVID S. BLIDEN  
WILLIAM L. CALLAHAN, JR.  
CRYSTAL S. RICHARD  
SABRINA JOHNSON TURNER

**CLERK**  
ANDREW BERG

**DEPUTY CLERK**  
EURRAINA JONES



Maryland Tax Court  
Fiscal Year 2026 Operating Budget  
Response to Department of Legislative Services Analysis

Budget and Taxation Committee  
Public Safety, Transportation, and Environment

Senator Jackson

February 3, 2025

Appropriations Committee  
Public Safety and Administration

Delegate Lewis

January 23, 2025

The Maryland Tax Court (“Court”) concurs with the Department of Legislative Services (“DLS”) recommendation regarding the Fiscal Year 2026 operating budget. The Court thanks the assigned DLS analyst, David ProPERT, for his thorough analysis.

The Court has been asked to comment on the cause of the increase in the number of pending appeals and actions that the Court is taking to reduce the backlog.

There are two likely reasons as to the increased filings of petitions. One is administrative and the other is economic. The administrative reason concerns the lower administrative appeals, especially at the local Property Tax Assessment Appeals Boards and the Comptroller Hearings Division. About 95% of the Court’s appeals must have gone through those administrative bodies before being appealed to the Court. Those lower-level appeals hearings are being heard and decided at faster rates than before, likely as those bodies are moving through any backlogs that have occurred due to the pandemic and staffing level changes. If the Court experiences an increase in appeals, then all of the lower administrative steps will

have an even greater increase in appeals. The second likely reason, the economic reason, is implicated by the dramatically affected real property markets for both residential and commercial properties. The changes from the pandemic on office building tenancy reductions and market swings for residential property values have likely increased the disagreements between property owners and assessment offices. As more people disagree with their property assessments, more people will file petitions. The number of petitions filed appears to reflect historical numbers at the Court.

As to the backlog, the Court tries to expeditiously schedule hearings, but it must entertain postponement requests from the litigants. As can be imagined, the more appeals that are filed, the less opportunity the Court has in scheduling, the more postponement requests are filed, and the more pending appeals. With more appeals filed, the Court cannot close them as fast as before. The Court also has no control over when appeals are filed. In the past fiscal year, the Court received nearly a quarter of its appeals in March and April. Obviously, when appeals are filed in the later part of the fiscal year, they are unlikely to be closed in that same fiscal year.

The Court has been asked to comment on potential costs for developing and implementing a new case management system.

Serious and ongoing efforts continue to be made to identify and implement a new case management system. Among the plans that the Court undertook and continues to undertake 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 other agencies about their recent procurements of case management systems, 4) speaking with private-sector vendors, and speaking with the Court's legal counsel in the Office of Attorney General for compliance, statutory, and/or regulatory changes. The Court will continue to plan on holding conversations with Department of Budget and Management and all parties to identify, procure as necessary, and implement a cost-effective and high return-on-investment approach to updating the Court's case management system. It is anticipated that a private-sector procurement will cost in the thousands to tens of thousands of dollars per year.

Lastly, the Court has been asked to comment on implementations to decrease the amount of time between the conclusion of an appeal and a judge signing the order that formally closes the case/other changes that led to the improved percentage of appeals cleared in 8 and 12 months.

In order to reduce lag times and delays, the Court has focused efforts to close appeals faster than in previous years. This effort includes having the Chief Judge regularly in the office to sign Final Orders, encouraging parties to provide executed settlement letters to the office in a timely manner, and having staff generate Final Orders more regularly. The Court also was fully staffed during the entire previous fiscal year, enabling quicker periods of scheduling hearings and other administrative tasks.

Finally, please note that there is currently one regular position vacancy at the Court, with the job posting to close on January 31, 2025. The Court also has an additional 0.20 FTE contractual position. The total positions should be 9.60, with one current regular position vacancy.

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

Thank you for your consideration and time.

Anthony C. Wisniewski, Chief Judge

Andrew D. Berg, Clerk