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ANTHONY C. WISNIEWSKI

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Maryland Tax Court
Fiscal Year 2027 Operating Budget
Response to Department of Legislative Services Analysis

Budget and Taxation Committee

Public Safety, Transportation, and Environment

Senator Hettleman

January 30, 2026

Appropriations Committee

Public Safety and Administration

Delegate Acevero

January 29, 2026

The Maryland Tax Court (“Court”) concurs with the recommendation of the Department of Legislative Services (“DLS”) regarding the Fiscal Year 2027 operating budget. The Court thanks the assigned DLS analyst, Scott Benson, for his thorough analysis.

The Court has been asked to comment on two items: (1) the factors causing the increase in the number of filed and pending appeals and (2) the actions that the Court is taking to increase the clearance rate.

There are two likely reasons as to the increases in filed appeals. One is administrative and the other is economic.

The administrative reason concerns the lower administrative appeals processes, especially at the local Property Tax Assessment Appeals Boards and at the Comptroller Hearings and Appeals Division. Almost all of the Court’s appeals must go through those administrative bodies before being appealed to the Court. Those lower-level hearings are being held and decided at faster rates than before, likely as those bodies move 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. Of course, the Court has no control over those other hard-working agencies.

The second likely reason, the economic reason, is implicated by the dramatically affected real property markets for both residential and commercial properties. The petitions for real property tax assessments are the vast majority of the filed petitions to the Court. 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 file petitions. The current number of petitions filed, however, appears to reflect historical numbers at the Court. Further, with strong disagreements between the parties, the likelihood of settlements decreases, lengthening the time for an appeal to resolve.

As to the number of pending appeals, 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 can only close them so fast. The Court also has no control over when appeals are filed. In the past fiscal year, the Court received about twenty percent of its appeals in March and April. Obviously, when appeals are filed in the latter part of the fiscal year, they are unlikely to be closed in that same fiscal year. While hundreds of appeals are still settled, the speed of settlements appears to have greatly slowed.

Lastly, the Court has been asked to comment on implementations to increase the clearance rate. The clearance rate in fiscal year 2025 was 90%. That is the benchmark. The clearance rate in fiscal year 2024 was 72%. The Court increased its rate by 18% even when the number of filed appeals increased. While in fiscal years 2022 and 2023 clearance rates were above the benchmark, the Court received historically low numbers of filed appeals in those years. Thus, the Court was easily able to dispose of more appeals than it received in those years. The Court is comfortable with the current clearance rate, but is willing to explore increasing efficiencies. The Court is again fully staffed and anticipates that newer staff members, once fully trained, will be able to focus efforts to close appeals faster than in previous years.

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