

**PROPERTY TAX ASSESSMENT APPEALS BOARDS
FY 2027 OPERATING BUDGET
RESPONSE TO DEPARTMENT OF LEGISLATIVE SERVICES ANALYSIS**

Senate Budget and Taxation Committee
Health and Human Services Subcommittee
Senator Guy Guzzone, Chair
February 13, 2026

House Appropriations Committee
Public Safety and Administration Subcommittee
Delegate Ben Barnes, Chair
February 12, 2026

Key Observations:

PTAAB aims to conduct appeals in a timely and efficient manner. Exhibit 3 shows the agency's appeals caseload between calendar 2019 and 2024. Over the last three years, the number of appeals received is down relative to the first three years shown, decreasing from an average of 10,655 in calendar 2019 to 2021 to 8,252 in calendar 2022 to 2024, which is a reduction of 22.6%. The number of appeals heard or cleared has exceeded the number of appeals received in three out of six years, and in the other years, apart from disruptions caused by the COVID-19 pandemic in calendar 2020, the number of cases received did not exceed the number heard or cleared by a significant margin in calendar 2021 and 2023. Despite the clearance rate of appeals (which is the number of appeals heard or cleared divided by the number of appeals received) reaching 120% in calendar 2024, the number of cases in the backlog only decreased by 2 from calendar 2023 to 2024. This shows that there are a substantial number of appeals that had a hearing but have yet to be cleared.

PTAAB agrees with the observation that the clearance rate did not move from 2023 to 2024. PTAAB continues to work at full capacity, despite any vacancies because 2 board members is a quorum.

Operating Budget Recommended Actions:

Local Property Tax Assessment Appeals Board (PTAAB) Vacancies and Backlogged Cases: The committees request that PTAAB submit a report on the status of vacancies and backlogged cases for each local jurisdiction. The report shall include the following information for each local PTAAB as of June 30, 2026:

- the number of vacancies; and
- the number of cases in the backlog.



WES MOORE, GOVERNOR
ARUNA MILLER, LT. GOVERNOR
KATRINA J. WIGGINS, ADMINISTRATOR

Request	Author	Due Date
Status of vacancies and backlogged cases	PTAAB	August 1, 2026

The Property Tax Assessment Appeals Board (PTAAB) will submit a report on the status of vacancies and backlogged cases for each local jurisdiction as of June 30, 2026, by August 1, 2026.

Respectfully submitted,

Katrina J. Wiggins
Administrator
Property Tax Assessment Appeals Boards (PTAAB)