

Property Tax Assessment Appeals Boards

MISSION

To provide a process for every property owner in the State to appeal the valuation established for tax purposes by the State Department of Assessments and Taxation.

VISION

Every appeal filed will be heard in a timely manner and every decision rendered will be accurate and fair based on the evidence presented at the hearings. Within 30 days, a written decision that states the Board's findings as well as the basis for the findings shall be sent to the petitioner in writing. All of these actions will be accomplished on-line through e-government.

KEY GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

Goal 1. To conduct appeals in a timely and efficient fashion.

Obj. 1.1 To hear every appeal and render a decision for every appeal filed during the appeal cycle year.

Performance Measures	2013 Act.	2014 Act.	2015 Act.	2016 Act.	2017 Est.	2018 Est.	2019 Est.
Appeals received	12,723	11,573	15,833	10,844	11,000	11,000	11,000
Appeals cleared	11,975	12,516	13,430	13,071	12,500	12,500	12,500
Appeals clearance rate	94%	108%	85%	121%	114%	114%	114%
Average length of time from hearing to decision (days)	10	10	10	10	10	10	10
Number of appeals pending at end of appeal cycle year	7,651	6,454	9,717	7,627	6,127	4,627	3,127

Goal 2. To render accurate and fair decisions.

Obj. 2.1 In each year, less than 10 percent of decisions shall be appealed to the Maryland Tax Court.

Performance Measures	2013 Act.	2014 Act.	2015 Act.	2016 Act.	2017 Est.	2018 Est.	2019 Est.
Number of appeals filed with Maryland Tax Court	1,008	1,201	1,190	1,054	1,100	1,100	1,100
Percent of decisions appealed to the Maryland Tax Court	8%	10%	7%	10%	9%	8%	8%
Reversals by Maryland Tax Court	28%	11%	33%	22%	15%	10%	10%