

Maryland Tax Court

MISSION

The Maryland Tax Court, an independent unit of State government, provides both the taxpayer and the taxing authority with the ability to appeal and obtain a fair and efficient hearing of a final decision, determination or order from any other unit of State or Local government regarding any tax issue.

VISION

A State in which all taxpayers are provided with the highest quality tax dispute resolutions system.

KEY GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

Goal 1. To efficiently process appeals.

Obj. 1.1 Annually, the percentage of appeals (cases) to be opened, heard and closed within 8 months shall be 90 percent.

Performance Measures	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Est.	2023 Est.
Number of appeals filed from taxing authorities to the Tax Court in a fiscal year	1,284	1,154	1,237	835	746	1,000	1,200
Number of appeals disposed of by the Tax Court	1,260	1,019	1,289	859	559	1,100	1,300
Percent of appeals opened and closed within 8 months	86%	88%	84%	74%	54%	75%	80%
Percent of appeals opened and closed within 12 months (Benchmark: 90 percent within 12 months for non-jury civil trial)	95%	96%	92%	85%	87%	90%	90%
Average time (days) between opening and closing of real property valuation appeals	148	142	141	143	256	200	150
Number of appeals pending at fiscal year end	791	926	863	839	1,026	926	826
Average time (days) between opening and closing of appeals	163	155	182	216	311	250	200
Clearance rate (number of cases disposed/total filed) (Benchmark: 90 percent)	98%	88%	104%	103%	75%	110%	108%

Goal 2. To provide fair and consistent decisions.

Obj. 2.1 Annually, the Tax Court will further ensure and attempt to measure its consistent application of the law, policy and procedure.

Performance Measures	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Est.	2023 Est.
Number of Maryland Tax Court decisions appealed to the Circuit Court	19	22	26	16	8	20	20
Percent of affirmations by the Appellate Courts	90%	89%	88%	89%	N/A	90%	90%

NOTES

¹ All 2021 data has been affected by the COVID-19 pandemic. For instance, at the Maryland Tax Court level of appeals, hearings stopped being held from March 15, 2020 through the end of August 2020. Due to the affects of the pandemic, the agency has a backlog of appeals to be scheduled and heard.