

# 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	2019 Act.	2020 Act.	2021 Act.	2022 Act.	2023 Act.	2024 Est.	2025 Est.
Number of appeals filed from taxing authorities to the Tax Court in a fiscal year	1,237	835	746	827	742	900	1,000
Number of appeals disposed of by the Tax Court	1,289	859	559	1,011	993	900	900
Percent of appeals opened and closed within 8 months	84%	74%	54%	45%	78%	75%	80%
Percent of appeals opened and closed within 12 months (Benchmark: 90 percent within 12 months for non-jury civil trial)	92%	85%	87%	71%	90%	90%	90%
Average time (days) between opening and closing of real property valuation appeals	141	143	256	253	172	150	150
Number of appeals pending at fiscal year end	863	839	1,026	842	591	850	900
Average time (days) between opening and closing of appeals	182	216	311	379	250	200	200
Clearance rate (number of cases disposed/total filed) (Benchmark: 90 percent)	104%	103%	75%	122%	134%	100%	90%

### 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	2019 Act.	2020 Act.	2021 Act.	2022 Act.	2023 Act.	2024 Est.	2025 Est.
Number of Maryland Tax Court decisions appealed to the Circuit Court	26	16	8	14	4	15	15
Percent of affirmations by the Appellate Courts	88%	89%	75%	86%	N/A	75%	75%