

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 (Calendar Year)	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Act.	2023 Est.	2024 Est.
Appeals received	11,442	9,871	11,066	11,028	7,618	12,000	12,400
Appeals cleared	12,041	11,691	3,157	10,248	10,854	10,000	10,000
Appeals clearance rate	105%	118%	29%	93%	142%	83%	81%
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	5,159	2,760	7,555	8,305	5,099	4,000	4,000

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 (Calendar Year)	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Act.	2023 Est.	2024 Est.
Number of appeals filed with the Maryland Tax Court	1,363	853	541	693	813	845	900
Percent of decisions appealed to the Maryland Tax Court	11%	7%	17%	7%	7%	8%	9%
Reversals by the Maryland Tax Court	7%	13%	5%	10%	5%	7%	7%