

# 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%

E80

<http://www.ptaab.state.md.us/>

## Property Tax Assessment Appeals Boards

### E80E00.01 Property Tax Assessment Appeals Boards

#### Program Description

The Property Tax Assessment Appeals Boards, located in each county and Baltimore City, hear appeals on actions of the State Department of Assessments and Taxation on matters relating to the assessment of property or on any other tax matters which may be assigned by the General Assembly. Property assessments made by the State Assessors may be appealed to the local Property Tax Assessment Appeals Boards in the counties and Baltimore City prior to the Maryland Tax Court and subsequent State court reviews.

#### Appropriation Statement

	2017 Actual	2018 Appropriation	2019 Allowance
Number of Authorized Positions	8.00	8.00	8.00
01 Salaries, Wages and Fringe Benefits	851,195	898,490	897,654
02 Technical and Special Fees	185	210	210
03 Communications	16,665	16,983	17,731
04 Travel	12,747	12,426	12,566
06 Fuel and Utilities	768	602	800
07 Motor Vehicle Operation and Maintenance	8,620	9,730	9,198
08 Contractual Services	72,890	30,326	30,650
09 Supplies and Materials	3,633	5,000	5,000
10 Equipment - Replacement	0	4,050	4,050
13 Fixed Charges	70,855	71,520	71,842
Total Operating Expenses	186,178	150,637	151,837
Total Expenditure	1,037,558	1,049,337	1,049,701
Net General Fund Expenditure	1,037,558	1,049,337	1,049,701
Total Expenditure	1,037,558	1,049,337	1,049,701

### 3 Year Position Summary

Classification Title	FY 2017 Positions	FY 2017 Expenditures	FY 2018 Positions	FY 2018 Appropriation	FY 2019 Positions	FY 2019 Allowance
<b>E80 - Property Tax Assessment Appeals Boards</b>						
<b>E80E0001 - Property Tax Assessment Appeals Boards</b>						
Admin Prop Tax Assess Appeal Bd	1.00	89,963	1.00	90,827	1.00	90,827
Exec Assoc I	1.00	51,530	1.00	52,020	1.00	52,020
MBR Assess Appeal Board	0.00	202,671	0.00	0	0.00	0
Office Secy III	5.00	205,189	5.00	206,842	5.00	206,842
Office Services Clerk	1.00	36,113	1.00	36,441	1.00	36,441
<b>Total E80E0001</b>	<b>8.00</b>	<b>585,466</b>	<b>8.00</b>	<b>386,130</b>	<b>8.00</b>	<b>386,130</b>