

# 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	2016 Act.	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Est.	2022 Est.
Number of appeals filed from taxing authorities to the Tax Court in a fiscal year	1,168	1,284	1,154	1,237	835	1,300	1,200
Number of appeals disposed of by the Tax Court	1,283	1,260	1,019	1,289	859	1,350	1,250
Percent of appeals opened and closed within 8 months	86%	86%	88%	84%	74%	75%	80%
Percent of appeals opened and closed within 12 months (Benchmark: 90 percent within 12 months for non-jury civil trial)	94%	95%	96%	92%	85%	85%	90%
Average time (days) between opening and closing of real property valuation appeals	135	148	142	141	143	150	130
Number of appeals pending at fiscal year end	767	791	926	863	839	789	739
Average time (days) between opening and closing of appeals	155	163	155	182	216	220	180
Clearance rate (number of cases disposed/total filed) (Benchmark: 90 percent)	110%	98%	88%	104%	103%	104%	104%

### 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	2016 Act.	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Est.	2022 Est.
Number of Maryland Tax Court decisions appealed to the Circuit Court	29	19	22	26	16	20	20
Percent of affirmations by the Appellate Courts	89%	90%	89%	88%	N/A	90%	90%

## Maryland Tax Court

### C85E00.01 Administration and Appeals

#### Program Description

The Maryland Tax Court has jurisdiction to hear appeals from the decision, determination or order of any final assessing or taxing authority of the State, or of any agency, department or political subdivision thereof, and to assess anew, abate, modify, change or alter any valuation, assessment, classification, tax or appealed final order. Appeals concerning State and local taxes are heard by a single judge or a panel of judges. Real property tax appeals may be heard in Baltimore City or within the counties where the appeals arise. All decisions of the Court are subject to appeal.

#### Appropriation Statement

	2020 Actual	2021 Appropriation	2022 Allowance
Number of Authorized Positions	8.00	9.00	9.00
Number of Contractual Positions	0.40	0.40	0.40
01 Salaries, Wages and Fringe Benefits	607,846	644,571	715,333
02 Technical and Special Fees	10,846	11,581	11,613
03 Communications	3,789	4,200	4,200
04 Travel	961	1,500	1,500
08 Contractual Services	24,496	43,788	45,424
09 Supplies and Materials	9,410	10,064	10,464
10 Equipment - Replacement	192	367	367
11 Equipment - Additional	0	1,500	1,100
13 Fixed Charges	1,478	2,216	2,216
Total Operating Expenses	40,326	63,635	65,271
Total Expenditure	659,018	719,787	792,217
Net General Fund Expenditure	659,018	719,787	792,217
Total Expenditure	659,018	719,787	792,217

### 3 Year Position Summary

Classification Title	FY 2020 Positions	FY 2020 Expenditures	FY 2021 Positions	FY 2021 Appropriation	FY 2022 Positions	FY 2022 Allowance
<b>C85 - Maryland Tax Court</b>						
<b>C85E0001 - Administration and Appeals</b>						
Administrator IV	0.00	0	1.00	73,876	1.00	73,876
Chf Judge Tax Court	1.00	43,901	1.00	46,298	1.00	46,298
Clerk Tax Court	1.00	104,908	1.00	110,635	1.00	110,635
Judge Tax Court	4.00	150,351	4.00	158,560	4.00	158,560
Management Assoc	1.00	44,230	1.00	46,645	1.00	46,645
Office Secy I	1.00	36,195	1.00	38,171	1.00	38,171
<b>Total C85E0001</b>	<b>8.00</b>	<b>379,585</b>	<b>9.00</b>	<b>474,185</b>	<b>9.00</b>	<b>474,185</b>