

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)	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Est.	2023 Est.
Appeals received	10,453	11,442	9,871	11,066	11,028	11,500	11,700
Appeals cleared	13,019	12,041	11,691	3,157	10,248	10,500	10,500
Appeals clearance rate	125%	105%	118%	29%	93%	91%	90%
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	5,448	5,159	2,760	7,555	8,305	9,305	10,505

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)	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Est.	2023 Est.
Number of appeals filed with the Maryland Tax Court	947	1,363	853	541	693	710	750
Percent of decisions appealed to the Maryland Tax Court	9%	12%	9%	5%	6%	6%	6%
Reversals by the Maryland Tax Court	23%	7%	13%	5%	10%	9%	8%

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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

	2022 Actual	2023 Appropriation	2024 Allowance
Number of Authorized Positions	8.00	8.00	8.00
Number of Contractual Positions	0.00	0.00	2.00
01 Salaries, Wages and Fringe Benefits	816,235	873,695	954,052
02 Technical and Special Fees	195	250	71,210
03 Communications	19,032	20,233	21,373
04 Travel	11,171	12,545	13,215
06 Fuel and Utilities	1,126	920	1,200
07 Motor Vehicle Operation and Maintenance	8,107	23,431	9,560
08 Contractual Services	46,704	47,781	52,593
09 Supplies and Materials	4,036	2,607	3,670
13 Fixed Charges	76,876	79,597	88,176
Total Operating Expenses	167,052	187,114	189,787
Total Expenditure	983,482	1,061,059	1,215,049
Net General Fund Expenditure	983,482	1,061,059	1,215,049
Total Expenditure	983,482	1,061,059	1,215,049

3 Year Position Summary

Classification Title	FY 2022 Positions	FY 2022 Expenditures	FY 2023 Positions	FY 2023 Appropriation	FY 2024 Positions	FY 2024 Allowance
E80 - Property Tax Assessment Appeals Boards						
E80E0001 - Property Tax Assessment Appeals Boards						
Admin Prop Tax Assess Appeal Bd	1.00	71,972	1.00	78,850	1.00	82,399
Exec Assoc I	1.00	52,805	1.00	56,200	1.00	58,187
MBR Assess Appeal Board	0.00	128,718	0.00	0	0.00	0
Office Secy III	5.00	221,965	5.00	234,587	5.00	246,843
Office Services Clerk	1.00	32,714	1.00	35,777	1.00	38,043
Total E80E0001	8.00	508,174	8.00	405,414	8.00	425,472