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	2015 Act.	2016 Act.	2017 Act.	2018 Act.	2019 Act.	2020 Est.	2021 Est.
Number of appeals filed from taxing authorities to the Tax Court in a fiscal year	1,337	1,168	1,284	1,154	1,237	1,300	1,200
Number of appeals disposed of by the Tax Court	1,403	1,283	1,260	1,019	1,289	1,350	1,300
Percent of appeals opened and closed within 8 months	85%	86%	86%	88%	84%	90%	92%
Percent of appeals opened and closed within 12 months (Benchmark: 90 percent within 12 months for non-jury civil trial)	94%	94%	95%	96%	92%	94%	95%
Average time (days) between opening and closing of real property valuation appeals	133	135	148	142	141	130	125
Number of appeals pending at fiscal year end	882	767	791	926	863	813	663
Average time (days) between opening and closing of appeals	151	155	163	155	182	160	150
Clearance rate (number of cases disposed/total filed) (Benchmark: 90 percent)	105%	110%	98%	88%	104%	104%	108%

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	2015 Act.	2016 Act.	2017 Act.	2018 Act.	2019 Act.	2020 Est.	2021 Est.
Number of Maryland Tax Court decisions appealed to the Circuit Court	20	29	19	22	26	22	20
Percent of affirmations by the Appellate Courts	88%	89%	90%	89%	N/A	90%	91%