

# 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%