

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)	2016 Act.	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Est.	2022 Est.
Appeals received	10,844	10,453	11,442	9,871	11,066	10,630	11,300
Appeals cleared	13,071	13,019	12,041	11,691	3,157	7,000	12,000
¹ Appeals clearance rate	121%	125%	105%	118%	29%	66%	106%
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	7,627	5,448	5,159	2,760	7,555	11,185	10,485

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)	2016 Act.	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Est.	2022 Est.
Number of appeals filed with the Maryland Tax Court	1,054	947	1,363	853	541	785	850
Percent of decisions appealed to the Maryland Tax Court	10%	9%	12%	9%	5%	7%	8%
Reversals by the Maryland Tax Court	22%	23%	7%	13%	5%	10%	9%

NOTES

¹ PTAAB has experienced problems in acquiring meeting space for in-person hearings in the 19 smaller counties. Approximately 80 percent of the counties currently have in-person hearings at this time.