

State Department of Assessments and Taxation

MISSION

To promote fairness in taxation for Maryland property owners by uniformly appraising all taxable property at market value, certifying property values to local governments, and offering programs of property tax relief and business services in a manner that is courteous and convenient.

VISION

A State in which the public has confidence that assessments uniformly reflect current market values and that provides convenient access to services through modern technology.

KEY GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

Goal 1. Administer a property valuation system that annually attains recognized standards of uniformity and assessment levels statewide.

Obj. 1.1 Annually maintain average level of assessments for taxable properties between 90 to 110 percent of market value.

Obj. 1.2 Process personal property tax returns accurately and promptly.

Performance Measures	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Est.	2023 Est.
Taxable parcels	2,240,035	2,249,568	2,258,531	2,261,947	2,270,720	2,270,683	2,271,000
Assessable base (billions)	\$726.5	\$743.9	\$767.7	\$791.8	\$817.2	\$834.9	\$850.0
¹ Residential assessment/sales ratio (median)	95.0	95.0	95.0	94.6	94.1	95.0	95.0
Total number of personal property returns received	330,706	354,855	348,018	368,375	381,897	348,957	348,957
Total number of returns assessed	123,825	121,305	123,546	105,642	103,404	226,165	226,165
Local assessable base (millions)	\$12,869	\$12,869	\$13,100	\$13,300	\$13,495	\$13,486	\$13,486
Percentage of personal property returns assessed by Oct. 31	97.8%	97.8%	84.0%	77.0%	59.7%	79.5%	79.5%
Amount of local assessable base assessed by Oct. 31 (millions)	\$10,275	\$11,464	\$9,685	\$8,667	\$8,051	\$10,704	\$10,704

Goal 2. To maintain public and local government confidence in the administration and accuracy of the assessment process.

Obj. 2.1 Display updated property ownership records within 30 days of receipt of deed recordation.

Obj. 2.2 To assess all railroad and utility property in an accurate and timely manner.

Obj. 2.3 To accurately administer the Franchise Tax laws.

Performance Measures	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Est.	2023 Est.
Number of real property transfers	169,866	194,115	183,476	173,604	203,831	190,000	190,000
Average number of days	25	25	25	25	25	25	25
Assessable railroad and utility base (millions)	\$11,520	\$12,052	\$11,951	\$12,350	\$13,035	\$13,080	\$13,080
Estimated local railroad and utility revenue (thousands)	\$286,856	\$302,518	\$299,976	\$311,225	\$328,492	\$329,627	\$329,627
Franchise tax law revenue from gross tax receipts (millions)	\$138	\$145	\$146	\$138	\$144	\$146	\$146
Total interest/penalties levied from Franchise Tax law	\$13,580	\$37,511	\$50,112	\$38,826	\$3,294	\$40,000	\$40,000

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Goal 3. Increase capital investment and new businesses locating in designated areas of the State through use of property tax incentives.

Obj. 3.1 To accurately reimburse local governments for one-half of the Enterprise Zone Tax Credits granted in previous year.

Performance Measures	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Est.	2023 Est.
Enterprise zone participants	640	577	580	526	559	618	630
Amount of reimbursement to local governments (thousands)	\$19,930	\$26,440	\$24,790	\$23,902	\$26,802	\$25,308	\$27,000
Total capital investment (millions)	\$1,312	\$3,165	\$3,686	\$3,843	\$4,147	\$4,264	\$4,300

Goal 4. To provide property tax relief for low and fixed income renters and homeowners.

Obj. 4.1 Increase participation in both the Homeowner's Tax Credit and Renter's Tax Credit programs.

Performance Measures	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Est.	2023 Est.
Number of Homeowners' applications	61,540	67,587	66,635	61,300	67,214	65,000	65,000
Average number of days to process Homeowners' application	N/A	60-90	60-90	60-90	121	120	90
Homeowners' applications eligible	45,964	46,682	45,822	43,566	42,074	40,000	38,000
Total Homeowners' credits (millions)	\$54.1	\$61.7	\$65.4	\$60.0	\$61.0	\$64.0	\$64.7
Average Homeowners' Credit	\$1,301	\$1,322	\$1,347	\$1,383	\$1,449	\$1,500	\$1,550
Number of Renters' applications	11,720	12,013	12,199	10,951	11,216	12,000	13,000
Average number of days to process Renters' application	N/A	90	90	60-90	94	90	60
Renters' applications eligible	8,374	8,904	7,159	8,239	7,518	8,000	8,500
Total Renters' credits (millions)	\$3.1	\$3.6	\$4.4	\$4.5	\$3.4	\$4.4	\$4.0
Average Renters' Credit	\$344	\$403	\$420	\$428	\$446	\$460	\$480

Goal 5. To facilitate and foster business expansion in the State by providing corporate entity formation, commercial transaction, and document filing systems.

Obj. 5.1 To maximize electronic filing by the public.

Performance Measures	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Est.	2023 Est.
Total number of new business registrations	75,649	82,231	78,951	73,095	114,959	94,266	96,152
Percentage of new business registrations filed online	56.0%	62.6%	68.4%	73.0%	94.0%	91.7%	92.6%
Total Good Standing Certificates	60,752	64,969	61,606	64,064	71,445	67,873	69,909
Percentage of Good Standing Certificates issued via web	69.9%	69.7%	73.6%	81.7%	98.1%	95.0%	95.0%

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Obj. 5.2 Decrease the processing time for both expedited and non-expedited business filings.

Performance Measures	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Est.	2023 Est.
Total number of non-expedited (paper) business filings	49,785	52,977	52,792	35,731	22,431	25,796	29,665
Percentage of non-expedited (paper) filings processed within 30	72.3%	62.1%	50.0%	41.0%	33.0%	36.0%	39.0%
Average number of days to process non-expedited business filings	28	23	32	36	49	43	37
Total number of expedited business filings	150,989	169,966	168,362	175,332	270,540	221,843	226,280
Average number of days to process expedited business filings filed online	2	1	1	2	7	5	4
Average number of days to process expedited business filings received via mail	8	4	4	6	7	6	5

Goal 6. To provide outstanding customer service and convenient mechanisms for providing feedback.

Obj. 6.1 Provide mechanisms for customers to leave feedback that are convenient and accessible.

Obj. 6.2 Annually receive high levels of satisfied customer service feedback and low levels of dissatisfied responses, greater than 85 percent and less than 10 percent

Performance Measures	2017 Act.	2018 Act.	2019 Act.	2020 Act.	2021 Act.	2022 Est.	2023 Est.
Total number of customer experience feedback forms received	748	1,367	2,173	1,195	584	950	1,150
Percentage of respondents that were "satisfied"	93.8%	87.5%	94.1%	99.3%	83.5%	95.0%	95.0%
Percentage of respondents that were "dissatisfied"	6.2%	12.5%	5.9%	0.7%	16.5%	5.0%	5.0%

NOTES

¹ 2021 data is estimated.