



STATE OF MARYLAND
Property Tax Assessment Appeals Board

1 W. Washington Street
Hagerstown, Maryland 21740

Wes Moore
Governor
Aruna Miller
Lt. Governor
Julie Greene-Crist
Administrator
Caroline Holt
Executive Associate

February 6, 2024

Julie M. Greene-Crist, Administrator
Maryland Property Tax Assessment Appeals Board
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TESTIMONY ON HB 248 POSITION: INFORMATIONAL
Property Tax – Assessment Appeal Boards and Supervisors – Regional Organization

TO: The Honorable Vanessa Atterbeary, Chair, the Honorable Jheanelle K. Wilkins, Vice Chair, and members of the House Ways and Means Committee

FROM: Julie M. Greene-Crist

My name is Julie Greene-Crist. I am a resident of District 2A, Washington County, and I serve as the Administrator of the Maryland Property Tax Assessment Appeal Board. I am submitting this testimony for informational purposes on HB 248 – Property Tax – Assessment Appeal Boards and Supervisors – Regional Organization.

Having spent my entire thirty-year career with the State of Maryland in Assessments and Appeals, first at SDAT and the last twenty-three years as PTAAB’s Executive Associate and currently as the Administrator, I would like to share the purpose of PTAAB as an agency and how this bill would impact the agency’s operations.

The Property Tax Assessment Appeals Board (PTAAB) is an independent agency that hears appeals related to real property values and assessments, credits for elderly or disabled renters, credits for homeowners, credits for elderly or disabled homeowners, credits for real property leased to a religious group or organization, value of easements, the rejection of an application for a property tax exemption and a Homeowner’s Tax Credit. There are twenty-four (24) boards (1 in each county and Baltimore City), all are supported by a central office in Hagerstown, Maryland with an Administrator and an Executive Associate. Each board has four to six members (three members and one to three alternates in the metropolitan counties) who are appointed by the Governor for five-year terms. The first level of assessment appeals is conducted by the State Department of Assessments and Taxation (SDAT), which also makes the initial property tax assessments. PTAAB hears appeals from SDAT decisions and are considered the second level of the appeal process. PTAAB decisions can then be appealed to the Maryland Tax Court (MTC). Further appeals may be made through the judicial system at the circuit court





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level. PTAAB's goals are to conduct appeals in a timely, efficient manner and to render fair and accurate decisions.

PTAAB currently has five metropolitan offices comprised of Anne Arundel County, Baltimore County, Montgomery County, Prince George's County and Baltimore City. These spaces are maintained by PTAAB personnel and all hearings are conducted in PTAAB leased space. The other nineteen counties use any space offered by the county and have a Clerk to the Board that is "loaned" to PTAAB, but employed through SDAT.

KEY FACTORS AND IMPACT OF HB 248 TO PTAAB

- Currently, PTAAB has leased space in four counties, Baltimore County, Montgomery County, Prince George's County (DGS lease) and the central office in Hagerstown. The remaining two Metropolitan counties, Baltimore City and Anne Arundel, are in State owned space. HB 248 would require a total restructure of PTAAB and their leased spaces. The current leased spaces are very small and not capable of handling multiple county hearings, additional personnel, as well as additional files. Therefore, PTAAB would need to find eight new, much larger lease spaces to conduct hearings.
- Combining counties into a region would increase the caseload which would require additional secretarial personnel in the regions with a larger caseload, along with having to run two separate boards simultaneously in each of these higher caseload regions to prevent any further backlog.
- Current board members are paid \$30.00 per hour and are not eligible for any benefits. Most of the members are retirees and have applied to board membership so that they may serve their communities. PTAAB feels that the board members from outside regions may have a problem with the travel time to and from the Regional Office, which could cause a Board Member retention problem. Therefore, PTAAB would need the ability and authority to choose which county boards are selected from and/or permission to allow those outside of the regional office to conduct hearings virtually to maintain fully staffed boards that are inclusive and represent each county.
- In conjunction with the prior bullet, some Marylander's will have a travel time of two hours or more to their Regional Office and may have to take leave from work for a hearing. Currently, PTAAB only offers, written or in-person hearings per the Statute. To accommodate Maryland homeowners and renters, PTAAB will have to consider allowing the ability for constituents to have virtual hearings that would require additional equipment.

In closing, we look forward to working with legislation, SDAT and all parties involved to better serve Marylanders.





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CLERICAL AND CLERK TO THE BOARD DUTIES FOR EACH CASE FILED

Appeals Received:

1. Open and stamp appeal
2. Add to Appeal Log (double checking for previous filing i.e. duplicate) and assign case number
3. Type acknowledgement letter, make 2 copies (1-file & 1-SDAT) and mail original to appellant
4. Create file folder and place in pending drawer

Schedule Hearings:

1. Pull file folder
2. Type/add to docket form
3. Type hearing notice, copy (file) and mail to appellant
4. Type Board's Decision form
5. Note date in Appeal Log
6. Copy docket once completely filled, send 1 to SDAT
7. File entire days folders in scheduled drawer

Postponements:

1. Receive/print postponement request, usually via email
2. Pull file folder from scheduled drawer (check for previous postponements)
3. Note on docket and outside of folder
4. Note in Appeal Log
5. Type postponement letter (if by SDAT type envelope to appellant)
6. Make 2 copies (1-file & 1-SDAT or appellant)
7. Add to or note in Postponement Log
8. File folder in pending drawer to schedule for future hearing date/docket

Orders:

1. Type & sign order based on the Board's signed decision form
2. Make 2 copies (1-file & 1-SDAT)
3. Note in Appeal Log
4. Note in Postponement Log if needed
5. File in completed drawer for that year

Log and maintain each case filed and heard into the caseload data spreadsheet.

