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STATE OF MARYLAND
PUBLIC INFORMATION ACT COMPLIANCE BOARD

PIACB 25-76

August 20, 2025

State Department of Assessments and Taxation, Custodian
Justin Holder, Complainant

Complainant Justin Holder alleges that the State Department of Assessments and Taxation (“SDAT”) violated the Public Information Act (“PIA”) by failing to respond to a three-part PIA request within the required time limitations. As explained below, we find that SDAT violated § 4-203(a)¹ of the PIA by failing to respond to all parts the complainant’s PIA request “promptly, but not more than 30 days after receiving the [request].” SDAT has since issued a response to two parts of the PIA request, but apparently has not addressed the third part. We therefore direct SDAT to promptly respond to the third part of the complainant’s PIA request.

Background

On November 17, 2024, the complainant sent the following PIA request to SDAT:

Please provide undersigned a copy, or allow undersigned to appear in person and photograph and/or copy the public records:

- a) that will inform undersigned of the documents relied on by SDAT in raising the assessed value of Account No. 009270 to approximately \$88,000 from \$4600;
- b) any communications/correspondence/memos/directions/emails/text messages that will inform undersigned the status of his Parcel, part of the abandoned branch of the Washington County Railroad in Keedysville, Maryland, and its location on the most current tax map for Keedysville, Maryland; or
- c) the most recent Parcel tax map for Keedysville, Maryland and and/all notes and updates to that said tax map.

¹ Statutory citations are to the General Provisions Article of Maryland’s Annotated Code unless otherwise stated.

Please see attached SDAT/ Real Property Data Search for current assessment data.

On December 17, 2024, the complainant sent SDAT's PIA representative an email stating "we are 30 days out on this MPIA request," and advising that the complainant needed a response "by the end of the week so [he would] not require aid from court or PIACB to obtain the records." That same day, the complainant also contacted the Public Access Ombudsman to request dispute resolution assistance.²

The Ombudsman's office opened a file on January 31, 2025. On May 1, 2025, the Ombudsman issued a final determination stating that the dispute—described as "SDAT's failure to issue a final response and/or produce records"—was not resolved, and the complainant filed this complaint with our Board. In his complaint, the complainant explains that, after he sent his November 17, 2024, PIA request, SDAT reassessed his property, which prompted another PIA request, sent on March 17, 2025, for "all public records that inform [the complainant] as to why the assessment attached was revised." SDAT apparently responded to that PIA request on April 29, 2025, by producing "the residential worksheet for the property . . . for reassessment year 2024." The complainant believes that SDAT will argue that its April 29 response was a response to the PIA request at issue here, sent in November. The complainant states that "it is not, or there are more public records . . . responsive to [the November 17 PIA request.]"

In response to the complaint, SDAT states that the "documents relied upon . . . in raising the assessed value of Account No. 009270 to approximately \$88,000 have been provided in the form of the property worksheet," and that "[n]o additional responsive documents are in the possession, custody, or control of SDAT." As to part b) of the complainant's PIA request, which sought records that would "inform" the complainant about "the status of his Parcel, part of the abandoned branch of the Washington County Railroad in Keedysville, Maryland, and its location on the most current tax map for Keedysville, MD," SDAT states that the only responsive documents are "deeds recorded in the Maryland Land Records, which include two deeds that [the complainant] filed with the Maryland Land Records and sent to SDAT, the worksheet previously sent to [the complainant], and the Maryland Assessment Procedures Manual." SDAT asserts that there are no additional responsive records in SDAT's custody and control. SDAT further states that, if the complainant "would like SDAT to send the exact same deeds he sent to SDAT back to him, SDAT can do that," but that "[o]ther deeds in Maryland Land Records are not documents in the possession, custody, or control of SDAT."

² The Public Access Ombudsman is charged under the PIA with making "reasonable attempts to resolve disputes between applicants and custodians relating to requests for public records." § 4-1B-04(a). Before submitting a complaint to our Board, a complainant must attempt to resolve a dispute through the Ombudsman and receive a final determination stating that the dispute was not resolved. § 4-1A-05(a).

In his reply, the complainant recites his November 17, 2024, PIA request and reiterates his position that “SDAT never provided any response to that MPIA request.” The complainant also asserts that SDAT has not addressed “items ‘b’ and/or ‘c’ of the MPIA request,” and suggests that “SDAT must certainly have the ‘most recent Parcel tax map for Keedysville, Maryland.’” The complainant also expresses his belief that there is “correspondence between SDAT, DNR, the Washington County, Maryland government, and the Town of Keedysville, Maryland government” that relates to the “status” of his parcel.

Analysis

We are authorized to review and resolve complaints alleging certain violations of the PIA’s provisions, including that a custodian failed to respond to a request within the time limitations specified in § 4-203(a) or (d) of the PIA. § 4-1A-04(a)(1)(iii). If we determine that a custodian has failed to respond within those time limitations, we must order the custodian to “promptly respond,” and have discretion to waive any associated fees if our written decision states the reasons why. § 4-1A-04(a)(3)(iii).

When custodians receive PIA requests, they must “grant or deny the [requests] promptly, but not more than 30 days after receiving the [request].” § 4-203(a)(1). “If the custodian reasonably believes that it will take more than 10 working days to produce the public record,” the custodian must state so in writing and provide certain information, including how long it will take to produce the records, an estimate of any fees that may be associated with production, and the reason for the delay.³ § 4-203(b). A custodian who denies a PIA request must, within ten working days, provide a written statement that explains, among other things, “the reasons” and “legal authority” for the denial, a brief description of the undisclosed records, and a notice of remedies. § 4-203(c)(1). When a custodian determines that no responsive records exist, the custodian must inform the complainant of that fact either “immediately,” if the determination is reached after initial review of the request, or “not more than 30 days after receiving the [request],” if the determination is reached after a search for records. § 4-202(d).

After review of the submissions, we find that SDAT violated § 4-203(a) of the PIA. The complainant sent his PIA request on November 17, 2024. It appears that SDAT did not respond to that request until it responded to this complaint, stating that the “property worksheet” provided to the complainant on April 29, 2025—which the complainant attaches with his complaint—was responsive to part a) of the complainant’s PIA request, which sought the “documents relied on by SDAT in raising the assessed value” of a specific

³ Notably, we lack authority to review and resolve complaints about a custodian’s failure to comply with this provision. See § 4-1A-04(a)(1)(iii) (Board has authority to resolve complaints that a custodian “failed to respond to a request for a public record within the time limits established in § 4-203(a) or (d),” but not § 4-203(b)).

account. SDAT’s response addresses the first two parts of the complainant’s PIA request— i.e., the requests for (1) documents that SDAT used to reassess the value of certain property and (2) records that would “inform” the complainant of the “status” of a certain parcel and its location on current tax maps.⁴ However, the response does not address the complainant’s request for “the most recent Parcel tax map for Keedysville, Maryland and and/all notes and updates to that said tax map.”⁵ We therefore direct SDAT to respond to this part of the PIA request “promptly,” § 4-1A-04(a)(3)(iii)(1), and within ten business days of receipt of this decision and order.”

Conclusion

Based on the submissions, we find that SDAT violated § 4-203(a) of the PIA by failing to respond to the complainant’s three-part PIA request within the time limitations set out in that provision. Though SDAT has now responded to the first two parts of that PIA request, it has still not issued a response to the third part. We direct SDAT to respond to the third part of the complainant’s PIA request promptly and within ten business days of receipt of this decision and order.

Public Information Act Compliance Board

Sareesh Rawat, Chair
Samuel G. Encarnacion
Debra Lynn Gardner
Nivek M. Johnson

⁴ To the extent that the complainant’s reply indicates that he is dissatisfied with SDAT’s response to the first two parts of his PIA request, we note that we cannot review any allegations that SDAT has failed to produce all responsive records. The Ombudsman’s final determination indicates that the dispute presented for mediation was SDAT’s failure to respond to the PIA request at all. If the complainant wishes to challenge SDAT’s response, he must first attempt to mediate his dispute with that response through the Public Access Ombudsman and receive a final determination that the dispute was not resolved. *See* § 4-1A-06(a).

⁵ Section 4-203(d)(2) of the PIA extends the time for granting or denying a PIA request while a dispute is pending with the Ombudsman and our Board. The complainant sent his PIA request to SDAT on November 17, 2024, and contacted the Ombudsman on December 17, 2024—thus, the thirty days afforded under § 4-203(a)(1) had not yet run. However, as to the first two parts of the complainant’s PIA request, we observe that even if the April 29, 2025, response was partially responsive to the complainant’s PIA request, that document was not produced until more than five months after the PIA request. And, as noted above, SDAT has not granted or denied, or otherwise responded to, the third part of the complainant’s PIA request.