

**E80E**  
**Property Tax Assessment Appeals Board**

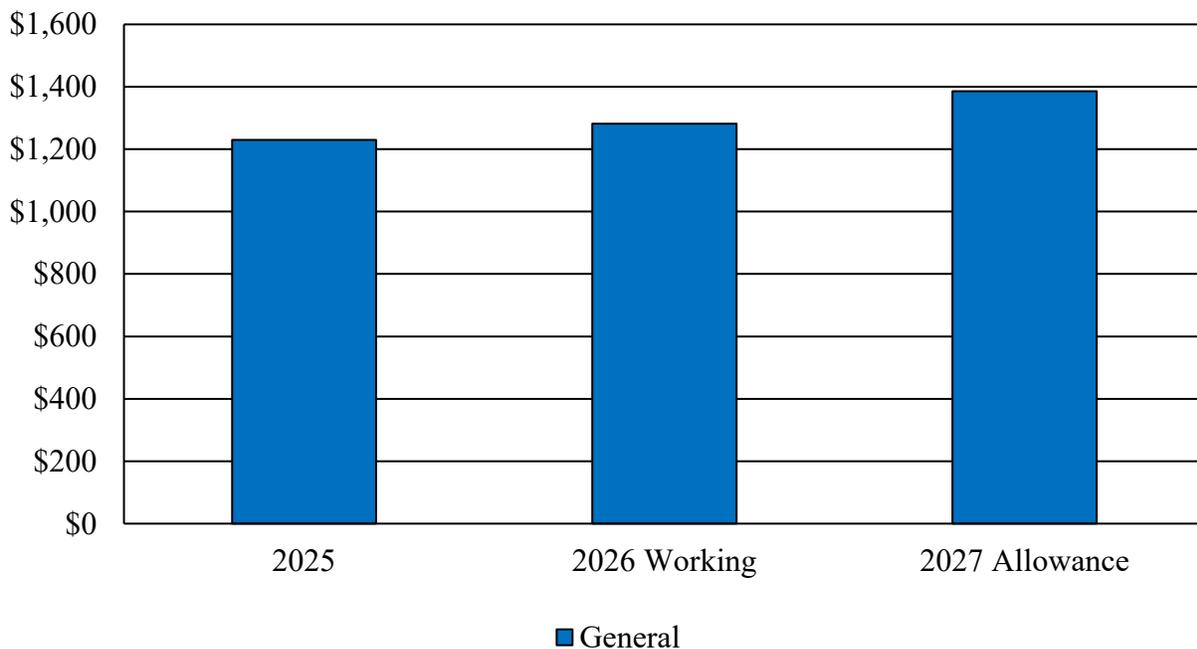
**Program Description**

The Property Tax Assessment Appeals Board (PTAAB) is an independent agency that hears appeals related to the assessment of property in the State. There are 24 boards (1 in each county and Baltimore City), all of which are supported by a central office and an executive director. Each board has four to six members (three members and one to three alternatives) 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; 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 level. PTAAB’s goals are to conduct appeals in a timely and efficient manner and to render fair and accurate decisions.

***Operating Budget Summary***

---

**Fiscal 2027 Budget Increases \$104,513, or 8.2%, to \$1.4 Million  
(\$ in Thousands)**



Note: The fiscal 2027 statewide salary adjustments are centrally budgeted in the Department of Budget and Management and are not included in this agency’s budget.

---

For further information contact: David Propert

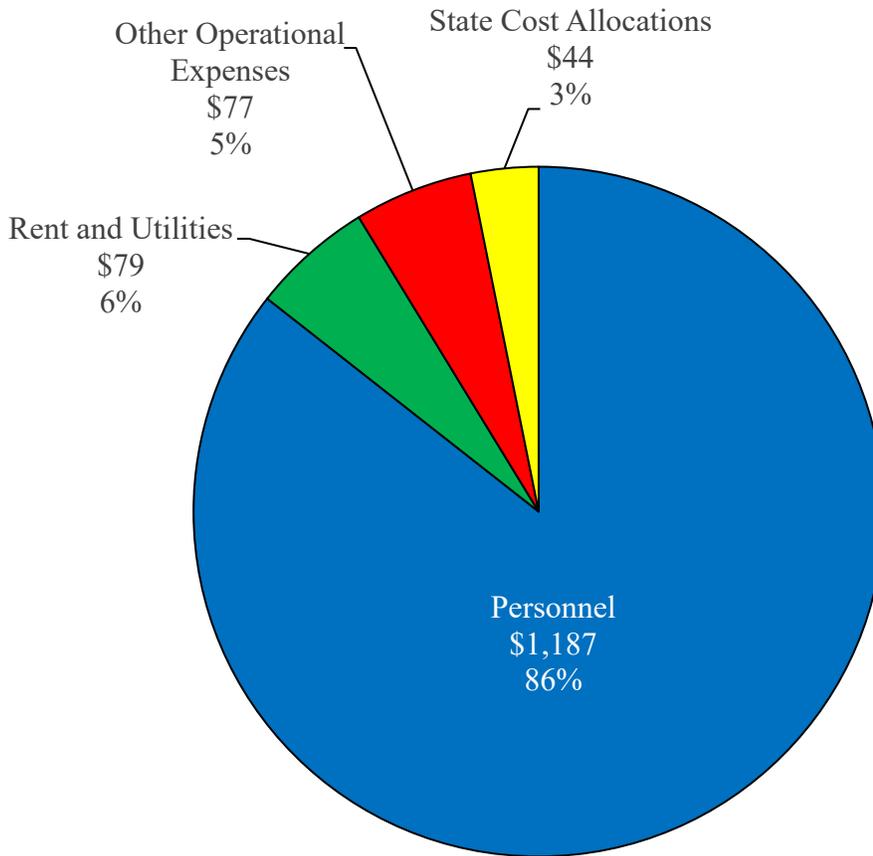
david.propert@mga.maryland.gov

## Fiscal 2027 Overview of Agency Spending

As shown in **Exhibit 1**, 86%, or about \$1.2 million of PTAAB’s fiscal 2027 allowance, is allocated for regular personnel. Of the allowance, 6%, or \$79,000, is for rent, and 5%, or \$77,000, is for other operational expenses. State cost allocations account for the remaining 3% of the budget.

---

**Exhibit 1**  
**Overview of Agency Spending**  
**Fiscal 2027 Allowance**  
**(\$ in Thousands)**



Note: The fiscal 2027 statewide salary adjustments are centrally budgeted in the Department of Budget and Management and are not included in this agency’s budget.

Source: Department of Budget and Management

---

## Proposed Budget Change

As seen in **Exhibit 2**, PTAAB’s fiscal 2027 allowance increases by \$104,513 compared to the fiscal 2026 working appropriation. This increase is primarily driven by health insurance costs and regular personnel costs for salaries and fringe benefits. These increases are partially offset by the elimination of 2 contractual positions.

**Exhibit 2**  
**Proposed Budget**  
**Property Tax Assessment Appeals Board**  
**(\$ in Thousands)**

<b>How Much It Grows:</b>	<b>General Fund</b>	<b>Total</b>
Fiscal 2025 Actual	\$1,230	\$1,230
Fiscal 2026 Working	1,282	1,282
Fiscal 2027 Allowance	1,386	1,386
Fiscal 2026-2027 \$ Change	\$105	\$105
Fiscal 2026-2027 % Change	8.2%	8.2%
 <b>Where It Goes:</b>		<b><u>Change</u></b>
<b>Personnel Expenses</b>		
Salary increases and associated fringe benefits .....		\$126
Employee and retiree health insurance .....		42
Deferred compensation match due to change in statewide budgeting.....		3
<b>Other Changes</b>		
State cost allocations.....		9
Reduction of 2 contractual positions .....		-75
<b>Total</b>		<b>\$105</b>

Note: The fiscal 2027 statewide salary adjustments are centrally budgeted in the Department of Budget and Management and are not included in this agency’s budget.

## ***Personnel Data***

---

	<b>FY 25</b>	<b>FY 26</b>	<b>FY 27</b>	<b>FY 26-27</b>
	<b><u>Actual</u></b>	<b><u>Working</u></b>	<b><u>Allowance</u></b>	<b><u>Change</u></b>
Regular Positions	8.00	8.00	8.00	0.00
Contractual FTEs	<u>1.00</u>	<u>2.00</u>	<u>0.00</u>	<u>-2.00</u>
<b>Total Personnel</b>	<b>9.00</b>	<b>10.00</b>	<b>8.00</b>	<b>-2.00</b>

### ***Vacancy Data: Regular Positions***

Turnover and Necessary Vacancies, Excluding New Positions	0.00	0.00%
Positions and Percentage Vacant as of 12/31/2025	0.00	0.00%
Vacancies Above Turnover	0	

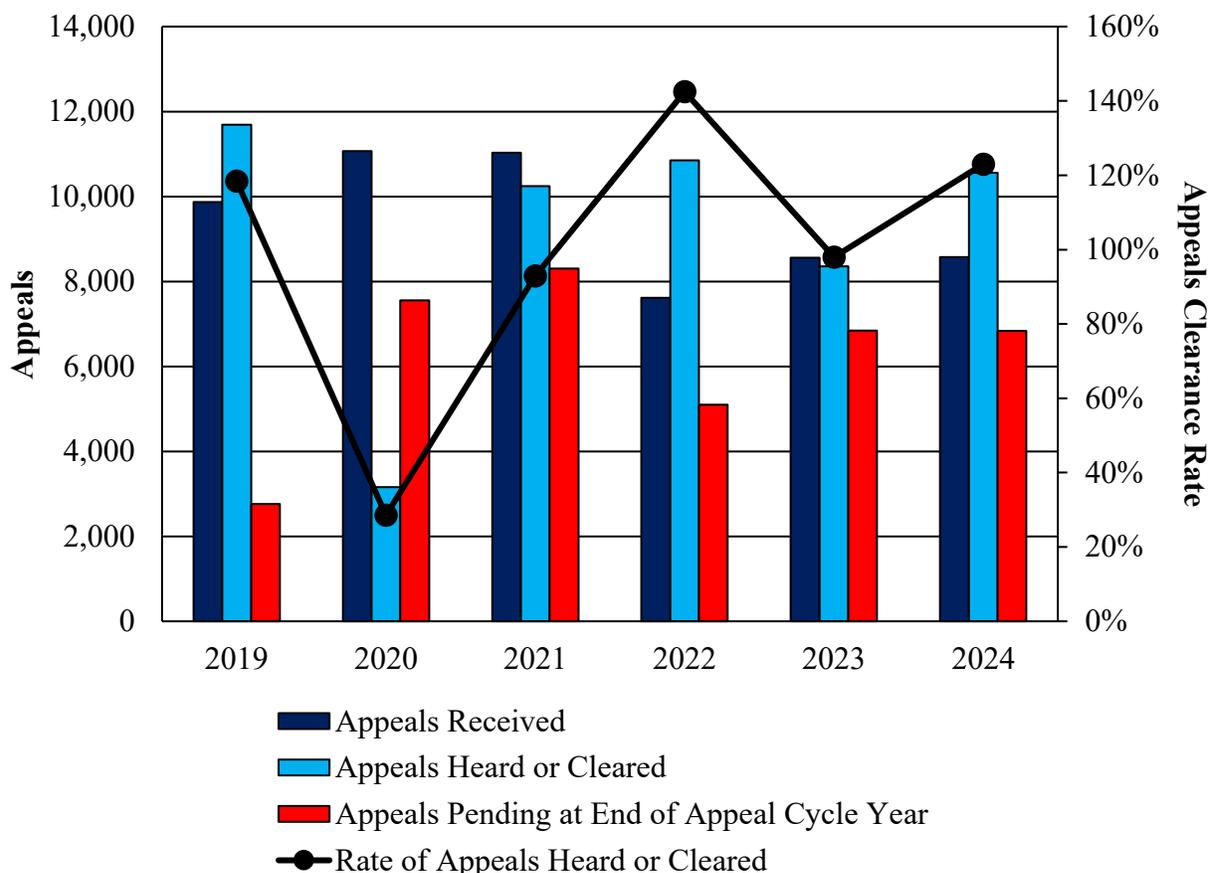
## ***Key Observations***

---

### **1. Pending Appeals Remain Level and Reversals Decline**

PTAAB aims to conduct appeals in a timely and efficient manner. **Exhibit 3** shows the agency’s appeals caseload between calendar 2019 and 2024. Over the last three years, the number of appeals received is down relative to the first three years shown, decreasing from an average of 10,655 in calendar 2019 to 2021 to 8,252 in calendar 2022 to 2024, which is a reduction of 22.6%. The number of appeals heard or cleared has exceeded the number of appeals received in three out of six years, and in the other years, apart from disruptions caused by the COVID-19 pandemic in calendar 2020, the number of cases received did not exceed the number heard or cleared by a significant margin in calendar 2021 and 2023. Despite the clearance rate of appeals (which is the number of appeals heard or cleared divided by the number of appeals received) reaching 120% in calendar 2024, the number of cases in the backlog only decreased by 2 from calendar 2023 to 2024. This shows that there are a substantial amount of appeals that had a hearing but have yet to be cleared.

**Exhibit 3  
PTAAB Appeals Caseload  
Calendar 2019-2024**

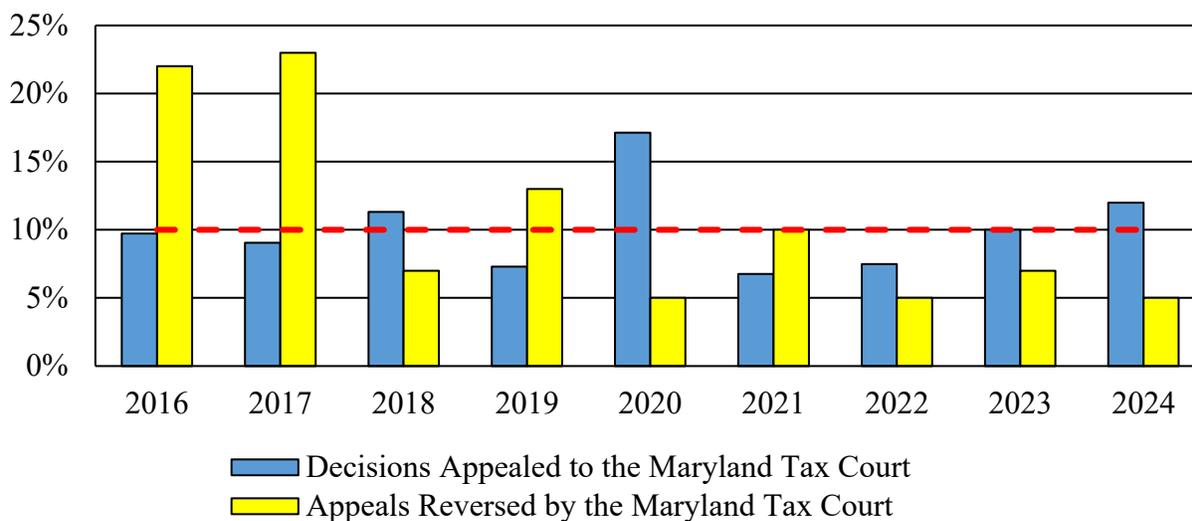


PTAAB: Property Tax Assessment Appeals Board

Source: Department of Budget and Management

PTAAB’s second primary goal is to ensure that its decisions are accurate and fair, with less than 10% of decisions being appealed to MTC. As shown in **Exhibit 4**, PTAAB has met this goal in five out of nine years but did not achieve the goal in calendar 2024. Excluding calendar 2020, which spiked to 17%, the average percentage of decisions appealed to MTC has been 9% over the period shown. While PTAAB does not directly control whether a case is appealed to MTC, PTAAB does have a large role in whether appeals get reversed by MTC, as a reversal may indicate an oversight in fairness or accuracy. Calendar 2016 and 2017 experienced high reversal rates, but the years since have had much lower rates comparatively. Since calendar 2018, reversal rates have been 10% or lower in every year but one, with three out of the last five years being 5%.

**Exhibit 4  
Maryland Tax Court Appeals and Reversals  
Calendar 2016-2024**



Source: Department of Budget and Management

## 2. Vacancies and Backlog of Cases Decrease in Baltimore City

Language in the fiscal 2026 Budget Bill restricted \$100,000 in general funds pending a report on the status of vacancies in Baltimore City’s local PTAAB and its backlog of cases as of July 1, 2025. The agency reported that there were 121 cases in the backlog, which is half the number of cases compared to the previous year. PTAAB stated that the backlog is due to a variety of factors, such as receiving more cases each year from SDAT. Additionally, the availability of SDAT assessors and the appellant contributes to some scheduling challenges. This is especially the case for commercial property appellants, whose legal representation must travel to the county PTAAB where the disputed property is located.

As of July 1, 2025, there were two vacancies on Baltimore City’s six-member PTAAB, and the agency has since reported that there is only one vacancy as of November 24, 2025. All local PTAAB members are appointed to five-year terms by the Governor. In the case of Baltimore City, the Mayor’s Office nominates candidates to the Governor’s Appointments Office to fill vacancies. County councils or county commissioners also perform the same function. On January 8, 2026, the restricted funds were released.

**Exhibit 5** shows the backlog of cases and vacancies by local jurisdiction as of December 1, 2025. PTAAB reported that the number of cases increases rapidly once notices of new assessments are mailed to property owners, and a wave of notices was mailed in July and

*E80E – Property Tax Assessment Appeals Board*

August 2025. Prince George’s County had the highest number of cases in the backlog (4,562), and Baltimore City had the second most (2,078). These two local jurisdictions account for 71% of the 9,333 backlogged cases. Queen Anne’s County had the most vacancies among local PTAABs, with 3 positions, and 4 out of the 24 local jurisdictions had no vacancies. **PTAAB should comment on how it assists local PTAABs with filling vacancies and clearing the backlog of cases. The Department of Legislative Services (DLS) recommends adopting committee narrative requesting a report on vacancies and backlogged cases.**

---

**Exhibit 5**  
**Local PTAAB Vacancies and Backlog of Cases**  
**As of December 1, 2025**

<u>Local Jurisdiction</u>	<u>Vacancies</u>	<u>Backlog of Cases</u>
Allegany County	2	9
Anne Arundel County	0	157
Baltimore County	1	502
Calvert County	0	36
Caroline County	1	0
Carroll County	0	2
Cecil County	1	45
Charles County	1	92
Dorchester County	1	7
Frederick County	2	96
Garrett County	1	0
Harford County	1	53
Howard County	2	300
Kent County	1	7
Montgomery County	1	762
Prince George’s County	2	4,562
Queen Anne’s County	3	86
St. Mary’s County	0	86
Somerset County	1	71
Talbot County	1	3
Washington County	2	150
Wicomico County	1	10
Worcester County	1	219
Baltimore City	1	2,078
<b>Total</b>	<b>27</b>	<b>9,333</b>

PTAAB: Property Tax Assessment Appeals Board

Source: Property Tax Assessment Appeals Board

---

## ***Operating Budget Recommended Actions***

---

1. **Local Property Tax Assessment Appeals Board (PTAAB) Vacancies and Backlogged Cases:** The committees request that PTAAB submit a report on the status of vacancies and backlogged cases for each local jurisdiction. The report shall include the following information for each local PTAAB as of June 30, 2026:

- the number of vacancies; and
- the number of cases in the backlog.

<b>Information Request</b>	<b>Author</b>	<b>Due Date</b>
Status of vacancies and backlogged cases	PTAAB	August 1, 2026

**Appendix 1**  
**2025 Joint Chairmen’s Report Responses from Agency**

The 2025 *Joint Chairmen’s Report* (JCR) requested that PTAAB prepare two reports. Electronic copies of the full JCR response can be found on the DLS Library website.

- ***Report on the Case Backlog in Baltimore City:*** Language in the fiscal 2026 Budget Bill restricted \$100,000 in general funds pending a report on the status of vacancies in Baltimore City’s local PTAAB and its backlog of cases as of July 1, 2025. PTAAB submitted the report on November 13, 2025, and the budget committees authorized the release of funding in January 2026. Further information can be found in Key Observation 2 of this analysis.
  
- ***Managing for Results (MFR) Data:*** Narrative in the 2025 JCR requested that PTAAB submit its missing MFR data by July 15, 2025, as it was not submitted with the fiscal 2026 budget. The agency stated the submission was late due to staff turnover and submitted the data on May 23, 2025. Further discussion of PTAAB’s performance analysis can be found in Key Observation 1 of this analysis.

**Appendix 2**  
**Object/Fund Difference Report**  
**Property Tax Assessment Appeals Board**

<u>Object/Fund</u>	<u>FY 25 Actual</u>	<u>FY 26 Wrk Approp</u>	<u>FY 27 Allowance</u>	<u>FY 26 - 27 \$ Change</u>	<u>% Change</u>
<b>Positions</b>					
01 Regular	8.00	8.00	8.00	0.00	0.0%
02 Contractual	1.00	2.00	0.00	-2.00	-100.0%
<b>Total Positions</b>	<b>9.00</b>	<b>10.00</b>	<b>8.00</b>	<b>-2.00</b>	<b>-20.0%</b>
<b>Objects</b>					
01 Salaries, Wages, and Fringe Benefits	\$984,208	\$1,016,059	\$1,186,615	\$170,556	16.8%
02 Technical and Special Fees	21,106	75,843	400	-75,443	-99.5%
03 Communications	23,132	21,373	21,373	0	0.0%
04 Travel	7,686	12,416	12,665	249	2.0%
06 Fuel and Utilities	3,150	1,200	1,200	0	0.0%
07 Motor Vehicle Operation and Maintenance	7,373	11,000	11,010	10	0.1%
08 Contractual Services	81,488	60,723	69,864	9,141	15.1%
09 Supplies and Materials	2,948	5,000	5,000	0	0.0%
10 Equipment – Replacement	9,112	0	0	0	N/A
13 Fixed Charges	89,645	78,189	78,189	0	0.0%
<b>Total Objects</b>	<b>\$1,229,848</b>	<b>\$1,281,803</b>	<b>\$1,386,316</b>	<b>\$104,513</b>	<b>8.2%</b>
<b>Funds</b>					
01 General Funds	\$1,229,848	\$1,281,803	\$1,386,316	\$104,513	8.2%
<b>Total Funds</b>	<b>\$1,229,848</b>	<b>\$1,281,803</b>	<b>\$1,386,316</b>	<b>\$104,513</b>	<b>8.2%</b>

Note: The fiscal 2027 allowance does not include statewide salary adjustments budgeted within the Department of Budget and Management.