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STATE OF MARYLAND
PUBLIC INFORMATION ACT COMPLIANCE BOARD

PIACB 26-34
January 21, 2026
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 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 the complainant’s PIA request “promptly, but not more than 30 days after receiving the [request].” We direct SDAT to promptly respond.

Background

On October 7, 2025, the complainant sent the following PIA request to SDAT:

I would like to inspect just one record, (and not the attached account 2219009270 record which I was already provided, I want a record in addition to the attached account 2219009270 record that I have previously inspected) that would inform me that SDAT, (or its agents, assigns, employees, attorneys, etc.) have made a review of deeds, (or other instruments of title) to determine the owner of property, when that ownership is in dispute, or a person tells SDAT that they own it and wants to pay taxes on it.

Please see the public policy and fee waiver requested in Gmail - PIACB 25-76 Decision, attached hereto and incorporated herein by reference, in support of my present request fee waiver. DNR does not own the railroad, this is a fraud and a taking without just compensation, and I demand that SDAT correct the tax map to reflect the true owner of the railroad.

The complainant attached a document titled “Residential Worksheet – Reassessment Year 2024 – Tax Year 2025” concerning certain property in Keedysville, Maryland. The worksheet contained “remarks,” apparently entered on certain dates between September 2020 and November 2024, related to the property’s valuation.

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

On November 7, 2025, the complainant contacted the Public Access Ombudsman to request dispute resolution assistance.² On November 17, 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 due to conflict, and the complainant filed this complaint with our Board. In his complaint, the complainant states that he “asked the Ombudsman to mediate the lack of response, and under information and belief, the response SDAT may provide after mediation or this boards [sic] orders a response, will not be all the records.”

On November 18, 2025, we forwarded the complaint to SDAT by email and asked for a written response by December 18, 2025. *See* § 4-1A-06 (requiring us to send complaints to the relevant custodian and ask for a written response to be sent within thirty days). After SDAT did not respond by that deadline, we sent, on December 19, 2025, another email asking SDAT to provide its response to the complaint by December 26, 2025. We advised that, if SDAT did not submit a written response by that date, we would issue a decision based on the information submitted by the complainant. *See* § 4-1A-06(c) (“If a written response . . . is not received within 30 calendar days after the [Board’s] request is sent, the Board shall decide the case on the facts before the Board.”). SDAT did not respond by that date.³

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

² The PIA requires the Public Access Ombudsman to “make 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 this matter, the final determination states that the Ombudsman’s office cannot mediate “due to ongoing conflicts that prevent both the Ombudsman and Deputy Ombudsman from serving as third-party neutrals in disputes involving [the complainant],” and thus the matter is unresolved due to conflict. *See* COMAR 14.37.02.07C (regulations governing conflicts of interest in the Ombudsman’s office).

³ On January 5, 2026, we received an email from SDAT stating that SDAT has “attempted to respond to [the complainant’s] request, but the document he is requesting does not exist.” SDAT attached online guidelines for “determining the adequacy of deeds for processing,” and suggested that it was the “only document somewhat related to this.” SDAT did not copy the complainant on that email, though we copied him on our response to SDAT. The complainant then provided a detailed explanation of why he believes there are responsive records.

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. § 4-203(b)(2). 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 October 7, 2025. Thirty-one days later, the complainant contacted the Ombudsman to request dispute resolution. Though, during the pendency of this complaint, SDAT advised our Board that it could not locate responsive records, that information was not communicated directly by SDAT to the complainant. Thus, SDAT still has not issued a response that conforms with what the PIA requires. We therefore direct SDAT to issue a response to the complainant’s October 7, 2025, PIA request.⁴ Though the PIA does not explicitly require it, it may benefit SDAT to provide the complainant with an explanation of where it searched for potentially responsive records. *See Glass v. Anne Arundel County*, 453 Md. 201, 232 (2017) (explaining that a custodian must “conduct a search in good faith that is reasonably designed to capture all responsive records . . . using methods that can be reasonably expected to produce the information requested,” and that the “reasonableness of an agency’s search is to be measured prospectively by how the agency designed the effort to find responsive records, not retrospectively by its success in locating every responsive record”).

⁴ In his email of January 6, 2026, complainant challenges SDAT’s assertion that it has no responsive records. We recognize that, in other matters involving this complainant in the same conflict posture, we have reviewed an alleged constructive denial of inspection and the sufficiency of the custodian’s search, even though that particular dispute was not first brought to the Ombudsman as required by § 4-1A-05(a). *See, e.g.*, PIACB 26-19, at 6 n.8 (Dec. 17, 2025). We decline to do so here. In those other matters, the constructive denial was raised clearly in the complaint and the custodian, rather than objecting to our consideration of the allegation, responded to it in detail. This complaint does not present in that same posture.

Conclusion

Based on the submissions, we find that SDAT violated § 4-203(a) of the PIA by failing to respond to the complainant's PIA request within the time limitations set out in that provision. We direct SDAT to respond promptly, 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