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STATE OF MARYLAND
PUBLIC INFORMATION ACT COMPLIANCE BOARD

PIACB 26-60

June 18, 2026

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

Complainant Justin Holder alleges that the State Department of Assessments and Taxation (“SDAT”) has violated the Public Information Act (“PIA”) with regard to a series of his requests for public records. After review of the submissions, we find that SDAT failed to comply with the PIA with respect to one of those PIA requests. We explain below.

Background

In August of last year, we issued a decision in which we found that SDAT failed to comply with § 4-203(a)¹ of the PIA, which requires that a custodian “grant or deny” a PIA request “promptly,” but in no more than thirty days after receipt of the request. § 4-203(a)(1). That complaint concerned a November 17, 2024, PIA request from the complainant that asked for, among other things, “the most recent Parcel tax map for Keedysville, Maryland and any/all notes and updates to that said tax map.” PIACB 25-76, at 1 (Aug. 20, 2025). We directed SDAT to respond to that part of the complainant’s PIA request. *Id.* at 4.

On September 11, 2025, after we issued our decision, we received an email from the complainant, with a copy to SDAT, stating that SDAT had not complied with our order. The complainant stated that it had been “15 days this this opinion issued, but SDAT has not done what this board enjoined them to do.” SDAT responded that that the PIA coordinator was “no longer with the department,” and that SDAT would “work on getting [him] those documents straight away.” The complainant responded by stating, among other things, that he expected to receive the tax map he requested and, “for each and every parcel on that tax map, a property worksheet like the one [he] attached” to his email. The complainant also stated that the “redress” he expected was that his “name is put on the railroad, and the frauds at DNR are removed from the railroad.”

On September 12, 2025, SDAT sent the complainant an email advising that SDAT had “no tax maps specific to only Keedysville,” but had “certain internal county-wide maps

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

provided by the Maryland Department of Planning.” SDAT explained that the maps “cannot be produced and cannot be used for legal descriptions.” SDAT provided the complainant a link to the tax maps available on SDAT’s website, noting that the link was specific to his property. The complainant responded that “now [he] need[ed] ‘any/all notes and updates to that said tax map,’ which appears to be County wide.” The complainant stated “this is a crime as you are knowingly or willfully violating the MPIA” and that he “included the State’s Attorney as appropriate.” Shortly after sending his response, the complainant sent a second email stating that he “asked for a ‘Parcel tax map for Keedysville, Maryland,’ which is District 19.” The complainant included a screenshot of a Washington County map from SDAT’s website, stating “[s]o the map can be produced, it wasn’t.”

SDAT responded to the complainant’s email the same day and explained that “the image [he] sent is a county-wide tax map that is honed in on district 19 and your account number.” SDAT reiterated that it did not “have a parcel tax map specific to Keedysville to provide,” and that the complainant could “zoom in or out to see more of the area, and the site is searchable by address.” In SDAT’s view, the provision of the link satisfied the complainant’s PIA request. The complainant responded that he “still need[ed] ‘any/all notes and updates to that said tax map,’ which would include a property worksheet like [he was] again attaching, for all of the accounts located in/on the ‘Parcel tax map for Keedysville, Maryland.’” The complainant stressed that Keedysville was “District 19” so SDAT could “just provide [him] all of those for every account that starts with a 19.” It is unclear, based on the record we have, whether SDAT responded to this email.

Then, in January of this year, we issued another decision involving a PIA request from the complainant to SDAT. That complaint concerned an October 7, 2025, PIA request for records that would “inform” the complainant “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 want to pay taxes on it.” *See* PIACB 26-34, at 1 (Jan. 21, 2026). We found SDAT failed to comply with § 4-203(a) and directed SDAT to respond to the complainant’s PIA request. *Id.* at 4.

On January 6, 2026, before we issued our decision for PIACB 26-76, the complainant sent another PIA request to SDAT, this time asking for:

[A]ny/all public records that inform me of a) each time SDAT has determined a deed has a “wrong grantor”, b) all correspondence between SDAT and the grantor and/or grantee of the deed that was determined to have a “wrong grantor”, c) the documents, research, (perhaps extensive and perhaps on title), or other deliberations that were relied to determine that deed had a “wrong grantor”, d) actions SDAT took after it determined a deed had a “wrong grantor”, and e) the Md authority, law, statute, COMAR or other

regulation or legislation that would invest SDAT with the authority to make the determination that a deed has the “wrong grantor”, rather than a circuit court that may have the original and/or exclusive jurisdiction to determine the title to real property in Maryland, (otherwise known as the “right grantor”, e. g. superior claim to title to real property).

The complainant included, with his PIA request, a reference to an SDAT policy that “[o]ffices should not change ownership where the deed contains major errors . . . even if the deed has already been recorded in land records.” An example of a “major error” was that the deed had the “wrong grantor.” The complainant sent a follow-up email to SDAT on January 24, 2026, stating that he had “heard nothing back at all from SDAT,” and that “[t]his appears to be SDAT’s ‘crystalized policy’ as it relates to [the complainant’s] public records requests.” Two days later, on January 26, 2026, SDAT responded that it “does not maintain records” of instances in which a deed has the wrong grantor.²

On January 26, 2026, after receiving SDAT’s response, the complainant sent SDAT another PIA request. The complainant stated that, though he “challeng[ed] the denial of the ‘wrong grantor’ MPIA denial,” he believed submitting a new PIA request to be his “best chance at inspecting the public records with the least cost and least delay.” The complainant thus asked for:

[A]ny/all public records that inform me of a) each time SDAT has determined a deed to be one of those allegedly “Erroneous Deeds”, b) all correspondence between SDAT and the grantor and/or grantee of the deed that was determined by SDAT to be one of those allegedly “Erroneous Deeds”, c) the documents, research, (perhaps extensive and perhaps on title), or other deliberations that were SDAT relied to determine a deed to be one of those allegedly “Erroneous Deeds”, d) actions SDAT took after it determined a deed to be one of those allegedly “Erroneous Deeds”, and e) the Md authority, law, statute, COMAR or other regulation or legislation that would invest SDAT with the authority to make the determination a deed to be one of those allegedly “Erroneous Deeds”, rather than a circuit court that may have the original and/or exclusive jurisdiction to determine the title to real property in Maryland, (otherwise known as the “right grantor”, e. g. superior claim to title to real property).

² SDAT also responded to the October 7, 2024, PIA request at issue in PIACB 26-34, advising the complainant that “the only publicly available procedure . . . regarding an SDAT review of deeds is the Online Maryland Assessment Procedure Manual’s section on Erroneous Deeds.” SDAT explained that the manual “encompasses the entirety that [SDAT had] in response to [the] request.” SDAT also advised that it “does not determine property ownership,” and that it relied “on the information that is provided to [SDAT] by land records.”

As he had with his January 6, 2026, PIA request, the complainant referred to an SDAT policy, this time one that dealt with “erroneous deeds,” which the complainant stated “discusses certain actions [sic] that SDAT should or should not take in certain [sic] situations as outlined therein.”

On January 26, 2026, the complainant also contacted the Public Access Ombudsman³ to request dispute resolution assistance with regard to his January 6, 2026, PIA request, as well as his request, made on September 12, 2025, for the property tax worksheets for the properties on the parcel tax map for Keedysville. The dispute presented for both matters was SDAT’s failure to provide a response to the PIA requests. On February 19 and 20, 2026, the Ombudsman issued final determinations stating that the disputes were not resolved due to conflict.⁴ The complainant then filed this complaint with our Board.

The complainant’s complaint reads as follows:

After this board issued its opinion 25-76, the SDAT failed to produce the records that this board ordered, specifically it did not produce the “property tax. worksheets” for each and every property in Tax District 19 as requested and explained in the attached MPIA 1 records. After opinion 26-34 I made a more targeted request in line with the policy SDAT cited, see attached MPIA 2 records. SDAT did not respond directly to Mr. Holder’s MPIA 2 records, in 30 days. SDAT did send an email where it said it “appreciate [my] patience as [SDAT] looked further into both of [my] PIA request cases” and the “cases” were in the subject of that email, which is included in the MPIA 2 records file. Mr. Holder is unable to determine if that is the SDAT response, but if so, it is deficient on its face.

In response to the complaint, SDAT first explains that SDAT has recently experienced turnover in the Public Information Act Coordinator position, and that this turnover has “significantly impacted SDAT’s response time to all PIA requests the agency has received, and required employees to cover this role’s responsibilities to the best of their ability.”

³ The PIA directs 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).

⁴ The final determinations state that the Office of the Public Access Ombudsman is unable to mediate the matter “due to ongoing conflicts that prevent both the Ombudsman and Deputy Ombudsman from serving as third-party neutrals in disputes involving Mr. Holder.” See COMAR 14.37.02.07C for regulations governing conflicts of interest in the Ombudsman’s office.

SDAT denies that it has “intentionally prolonged the response” to the complainant’s PIA requests and states that it has “made multiple attempts to address his inquiries.”

Addressing PIACB 25-76, SDAT states that it has advised the complainant that SDAT “does not have tax maps specific to Keedysville, and that these maps cannot be reproduced nor used for legal descriptions.” SDAT states that it provided the complainant with “the public electronic link for the Washington County tax map that identifies his property’s account number and district.” SDAT attaches “[a]dditional images of the Washington County tax map and a Keedysville Zoning map . . . that may be helpful.” As to the complainant’s request for “notes and updates” to the tax map, SDAT again states that it “does not have a Keedysville tax map, therefore there are no notes to provide.” SDAT advises that “[a]ll property maps that SDAT maintains are provided courtesy of the Maryland Department of Planning, which is the agency responsible for parcel data and mapping.”

Moving next to the complainant’s January 6, 2026, PIA request for records related to instances in which a deed has the “wrong grantor,” SDAT notes that it responded to the request on January 26, 2026, and advised that SDAT does not maintain such records that are “publicly available.” To provide verification of this, SDAT explains, it “offered to conduct a department-wide internal search on Feb. 11, 2026,” and waived the fee for that search. SDAT states that “[s]earch results confirmed that there were no additional records pertaining to ‘wrong grantor’ or ‘erroneous deeds,’” and that “the only file located pertaining to this matter was the Maryland Assessment Procedure Manual on Erroneous Deeds.” According to SDAT, “[t]he procedure states that even if a deed has been recorded with a major error in the land records, the local office should not change ownership due to the major error.” SDAT further states that some of the county assessment offices “located email conversations that are relatively related to this matter.” SDAT attaches those “conversation threads” with its response to the complaint.

The complainant, in reply, states that he has “reviewed the documents that SDAT has provided to him,” and that he is “unable to determine which of the three (3) MPIA requests the documents that SDAT attached to its response respond to which specific MPIA request.” As to the tax map images, the complainant suggests that the “partial production” is the same as providing a redacted tax map and that SDAT has not explained why redactions are necessary. The complainant suggests that, if SDAT provided “the entire ‘tax map,’” it would “become crystal clear which parcels are located in Tax District 19, and which parcels SDAT is required to produce the ‘property assessment worksheets’ for in response to the MPIA request.” The complainant asks us to order SDAT to “produce the entire unreacted [sic] ‘tax map’, and any/all ‘property assessment worksheets’ for parcels located in Tax District 19 thereon.”

The complainant also takes issue with SDAT’s response to his request for records related to so-called “wrong grantor” deeds. He asserts that SDAT has offered “no

explanation why [the email] records were not provided to [him], or why SDAT never search [sic] for them, as they are clearly public records on there [sic] face.” The complainant states that what he “finds most alarming in those four (4) communications that SDAT provided, is how the land owners were treated in comparison to [him],” stating that “[t]hose land owners claims were ultimately accepted by SDAT!”

Analysis

The PIA charges us with reviewing and resolving complaints alleging certain violations of its provisions. § 4-1A-04(a). Under § 4-1A-04(a)(iii), we must review and resolve complaints that allege that a custodian “failed to respond to a request for a public record within the time limits established under § 4-203(a) or (d) of [the PIA].” If, after review of the submissions, we find that a custodian has failed to respond to a PIA request, we are to issue a written decision and “order the custodian to . . . promptly respond.” § 4-1A-04(a)(2) and (3)(iii). In addition, we have discretion to direct a custodian to “waive all or part of the fee the custodian is otherwise entitled to charge under § 4-206,” if our written decision states our reasons for doing so. § 4-1A-04(a)(3)(iii)(2).

Section § 4-201(a) requires that a custodian allow inspection of public records unless the records are exempt from disclosure by law. Generally, a person who wishes to inspect public records must submit a request to do so in writing. § 4-202(a). A custodian must “grant or deny” a PIA request “promptly, but not more than 30 days after receiving the [request].” § 4-203(a)(1). If inspection is denied, the custodian must provide a “written statement” that includes the reasons and legal authority for the denial, notice of remedies, and “a brief description of the undisclosed record that will enable the applicant to assess the applicability of the legal authority for the denial.” § 4-203(c)(1). The time limitations for responding may be extended with the consent of the requester, § 4-203(d)(1), or when the requester or custodian seeks resolution of a dispute through the Ombudsman or our Board, § 4-203(d)(2). The PIA permits a custodian to charge a “reasonable fee” for the work of responding to a PIA request, § 4-206(b), although no fee may be charged for the first two hours needed to “search for a public record and prepare it for inspection,” § 4-206(c).

This complaint concerns two of the complainant’s PIA requests—i.e., the September 12, 2025, and January 6, 2026, requests identified in the Ombudsman’s final determinations. The disputes relating to those PIA requests are the only disputes we may consider. *See* § 4-1A-05(a) (requiring a complainant to attempt to resolve a dispute through the Ombudsman before filing a complaint with our Board). We take them in reverse order. As to the complainant’s January 6, 2026, PIA request, we find no violation of § 4-203(a). The complainant contacted the Ombudsman on January 26, 2026, twenty days after he sent the request and, importantly, within the thirty days to respond that a custodian is afforded under § 4-203(a)(1). Under § 4-203(d)(2), once the complainant contacted the Ombudsman, and then later filed this complaint, SDAT’s time for responding to the PIA

request was extended. In addition, it appears that SDAT did provide a response on January 26, 2026, stating, with regards to the complainant's request for "documents related to instances where a deed has a 'wrong grantor,'"⁵ that SDAT did not maintain such records. Though SDAT apparently later ran a search for those records and produced email records to the complainant, the complaint does not appear to challenge the sufficiency of SDAT's search—rather it only asks why the records were not produced earlier and expresses "alarm" at what they contain. In any event, even if the complainant did challenge SDAT's response and eventual production of records, we would lack jurisdiction to entertain it, as the complainant has not attempted to resolve that dispute through the Ombudsman.⁶

Next we turn to the complainant's September 12, 2025, PIA request for "a property tax worksheet . . . for all of the accounts located in/on the 'Parcel tax map for Keedysville, Maryland,'" which the complainant stated would be worksheets for "every account that starts with a 19."⁷ Based on the record we have, it does not appear that SDAT responded to this request, and SDAT does not directly address it in response to this complaint. Thus, because SDAT did not "grant or deny" this request within thirty days of receipt, we find that SDAT failed to comply with § 4-203(a) of the PIA. We direct SDAT to issue a PIA-conforming response to the complainant's September 12, 2025, PIA request "promptly," but in no more than thirty days from receipt of this decision and order. § 4-1A-04(a)(3)(iii). Though the complainant appears to take issue with the tax map images that SDAT provided with its response to this complaint, that dispute is not properly before us. *See* § 4-1A-05(a).

⁵ Though the complainant has submitted many PIA requests to SDAT, his January 6, 2026, request is the only one that we see that asked for records related to deeds with a "wrong grantor."

⁶ We recognize that, in other matters involving this complainant in the same conflict posture, we have reviewed 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 would decline to do so here. In those other matters, the sufficiency of the search 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.

⁷ To the extent that the complainant suggests that the "property tax worksheets" for "all of the accounts located in/on the 'Parcel tax map for Keedysville, Maryland'" and starting with a "19" are records responsive to the PIA request we considered in PIACB 25-76, we do not agree. That request asked for the parcel tax map and "notes and updates" to the map. PIACB 25-76, at 1 (Aug. 20, 2025). We do not think a request for "notes and updates" to a map is the same as a request for property tax worksheets for all properties located in a certain area on that map. A worksheet is not a "note" or "update" to a map generally. It is a specific document that relates to a specific piece of property. While the property tax worksheet itself may contain "notes" or "updates," those are notes and updates to the property tax worksheet, not the tax map.

Conclusion

For the reasons discussed above, we find that SDAT failed to comply with § 4-203(a) of the PIA with respect to the complainant's September 12, 2025, PIA request. We direct SDAT to respond "promptly," but in no more than thirty days after receipt of this decision and order.

Public Information Act Compliance Board

Sareesh Rawat, Chair

Samuel G. Encarnacion

Debra Lynn Gardner

Nivek M. Johnson