

(1) *Maryland Tax Court*—On and after July 1, 1959, the Maryland Tax Court shall have jurisdiction to hear appeals from the decision, determination, or order of any final assessing of taxing authority of the State, or of any agency, department, or political sub-division thereof, with respect to the valuation, assessment, or classification of property, or the levy of a tax, or with respect to the application for an abatement or reduction of any assessment, or tax, or exemption therefrom.

(2) *State Department of Assessments and Taxation*—From and after July 1, 1959, all the administrative, but not the quasi-judicial, rights, powers, duties, obligations and functions heretofore conferred upon or exercised by the State Tax Commission shall be transferred to and thereafter be exercised and performed by the State Department of Assessments and Taxation, which shall also have, exercise and perform such other rights, powers, duties, obligations and functions as may now or hereafter be conferred by law. Upon request the State Department of Assessments and Taxation shall perform administrative duties for the Maryland Tax Court.

2. Finance Department

193. The [State Tax Commission,] *Maryland Tax Court and State Department of Assessments and Taxation* constituted and organized as at present [,] shall be assigned to the Division of Financial Review and Control, and, with respect to [its administrative] *the State Department of Assessments and Taxation* as distinguished from [its judicial or semi-judicial functions,] *the Maryland Tax Court* shall be under the supervision and direction of the Comptroller, and shall have and exercise all the rights, powers, duties, obligations and functions conferred upon it by law.

ARTICLE 81

2. Rules of Construction

(22) *The word "Court" shall mean Maryland Tax Court, unless such construction would be unreasonable.*

(23) *The word "Department" shall mean State Department of Assessments and Taxation, unless such construction would be unreasonable.*

(24) *the word "Director" shall mean the Director of the State Department of Assessments and Taxation unless such construction would be unreasonable.*

13. By Whom Assessment Shall Be Made

(a) Except as in this section otherwise provided, all property, real or personal, subject to ordinary taxation under this Article, shall be valued and assessed for purposes of State and County and/or City taxation by the [County Commissioners] *Supervisors of Assessments* of the county in which the same shall be subject to taxation hereunder, or if the same be subject to taxation hereunder in Baltimore City by the [Appeal Tax Court] *Department of Assessments of Baltimore City.*