

(II) INCLUDES THE ADDRESS OF THE MARYLAND TAX COURT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 255(d) and (e).

In subsections (a)(1) and (b)(3)(i) of this section, the references to "the person making the appeal" are substituted for the former references to "the taxpayer", for clarity.

In subsection (a)(1) of this section, the reference to submitting a request "to the supervisor" is added for clarity. Similarly, in subsection (a)(2) of this section, the reference that the "supervisor" shall send the list is added for clarity.

In the introductory language of subsection (a)(4) of this section, the reference "for each property on the list" is added for clarity.

In the introductory language of subsection (b) of this section, the reference to "any order or notice of assessment that it issues" is substituted for the former reference to "a statement", for clarity.

Defined terms: "Assessment" § 1-101  
 "Department" § 1-101 "Includes"; "including" § 1-101  
 "Person" § 1-101 "Property" § 1-101  
 "Supervisor" § 1-101

14-512. APPEALS TO MARYLAND TAX COURT.

(A) FROM PROPERTY TAX DETERMINATIONS BY THE DEPARTMENT.

ANY TAXPAYER, THE GOVERNING BODY OF A COUNTY, A MUNICIPAL CORPORATION, OR THE ATTORNEY GENERAL MAY APPEAL A FINAL ACTION BY THE DEPARTMENT ON AN APPEAL UNDER § 14-504 OR § 14-505 OF THIS SUBTITLE TO THE MARYLAND TAX COURT. THE APPEAL SHALL BE MADE ON OR BEFORE 30 DAYS FROM:

(1) THE DATE OF THE FINAL ACTION OF THE DEPARTMENT;  
 OR

(2) THE EARLIER OF THE DATE OF DELIVERY OR MAILING OF THE NOTICE OF THE FINAL ACTION TO THE ADDRESS SPECIFIED UNDER § 14-507 OF THIS SUBTITLE, IF A REQUEST IS MADE UNDER § 14-507 OF THIS SUBTITLE.

(B) FROM NONPROPERTY TAX DETERMINATIONS BY THE DEPARTMENT.

THE PERSON AGAINST WHOM FINAL ACTION HAS BEEN TAKEN BY THE DEPARTMENT UNDER § 14-506 OF THIS SUBTITLE MAY APPEAL THE ACTION