

TO THE MARYLAND TAX COURT ON OR BEFORE 30 DAYS AFTER THE EARLIER OF THE DELIVERY OR MAILING OF A NOTICE OF FINAL ACTION BY THE DEPARTMENT.

(C) FROM PROPERTY TAX REFUND CLAIM DETERMINATION.

EXCEPT AS PROVIDED IN SUBSECTION (D) OF THIS SECTION, THE PERSON WHO SUBMITTED A PROPERTY TAX REFUND CLAIM UNDER SUBTITLE 9 OF THIS TITLE, THE DEPARTMENT, A COUNTY, OR A MUNICIPAL CORPORATION MAY APPEAL A FINAL DETERMINATION OF A PROPERTY TAX REFUND CLAIM BY A REFUNDING AUTHORITY TO THE MARYLAND TAX COURT ON OR BEFORE 30 DAYS FROM THE DATE THAT THE REFUNDING AUTHORITY MAILES THE NOTICE OF ITS DETERMINATION.

(D) FROM RECORDATION OR TRANSFER TAX REFUND DETERMINATION.

THE PERSON WHO SUBMITTED A TAX REFUND CLAIM UNDER § 14-907 OR § 14-908 OF THIS TITLE MAY APPEAL ANY FINAL ACTION TAKEN UNDER § 14-911 OF THIS TITLE TO THE MARYLAND TAX COURT ON OR BEFORE 30 DAYS FROM THE DATE THAT THE NOTICE OF DISALLOWANCE IS RECEIVED BY THE PERSON. HOWEVER, IF A REFUND CLAIM UNDER § 14-911 OF THIS TITLE IS NOT ALLOWED OR DISALLOWED ON OR BEFORE 6 MONTHS FROM THE DATE OF FILING THE CLAIM, THE PERSON WHO FILED THE CLAIM MAY:

- (1) DEEM THE CLAIM TO BE FINALLY DISALLOWED; AND
- (2) SUBMIT AN APPEAL TO THE MARYLAND TAX COURT.

(E) FROM PROPERTY TAX ASSESSMENT APPEAL BOARDS APPEALING PROPERTY TAX CREDIT OR RELIEF.

ON OR BEFORE 30 DAYS FROM THE DATE OF THE DETERMINATION, ANY TAXPAYER, THE STATE, A COUNTY, OR A MUNICIPAL CORPORATION MAY APPEAL A DETERMINATION OF A PROPERTY TAX CREDIT OR RELIEF UNDER § 14-509(C) OF THIS SUBTITLE BY A PROPERTY TAX ASSESSMENT APPEAL BOARD TO THE MARYLAND TAX COURT.

(F) APPEALS FROM PROPERTY TAX ASSESSMENT APPEAL BOARDS; EXHAUSTION OF ADMINISTRATIVE REMEDIES.

(1) ANY TAXPAYER, A MUNICIPAL CORPORATION, THE ATTORNEY GENERAL, THE DEPARTMENT, OR THE GOVERNING BODY OF A COUNTY MAY APPEAL A DETERMINATION MADE BY A PROPERTY TAX ASSESSMENT APPEAL BOARD UNDER § 14-509(A) OR (B) OF THIS SUBTITLE TO THE MARYLAND TAX COURT.

(2) THE APPEAL SHALL BE MADE:

(I) ON OR BEFORE 30 DAYS AFTER THE DETERMINATION UNDER § 14-509(A) OR (B) OF THIS SUBTITLE;

(II) ON OR BEFORE 30 DAYS FROM THE DATE OF MAILING A NOTICE OF THE DETERMINATION TO THE ADDRESS SPECIFIED UNDER § 14-507(C) OF THIS SUBTITLE, IF A REQUEST IS MADE UNDER § 14-507(C) OF THIS SUBTITLE; OR