

In the introductory language of subsection (a) of this section, the former phrase "as provided in § 229 of this article", which modified "appeal to the Maryland Tax Court", is deleted as superfluous. Similarly, in subsection (b) of this section, the present phrase "as provided in § 229 of this article" is omitted as superfluous.

Also in the introductory language of subsection (a) of this section, the defined term "governing body" is substituted for the former reference to "county commissioners", for clarity. Similarly, in subsection (f)(1) of this section, the defined term "governing body" is substituted for the former references to "county commissioners" and "on behalf of any chartered county, by either the county council or, if the office exists, by the county executive", for clarity.

Also in the introductory language of subsection (a) of this section, the reference to "on an appeal under § 14-504 or § 14-505 of this subtitle" is substituted for the former enumeration of actions that the Department could take under § 14-504 or § 14-505, for clarity and brevity.

In subsection (a)(1) of this section, the reference to "final action" is substituted for the former reference to "order, action, or refusal to act", for clarity and to conform to the language used in the introductory language of subsection (a) of this section.

In subsection (b) of this section, the reference to "final action has been taken" is substituted for the present reference to "final assessment", for clarity.

In subsection (c) of this section, the reference to the "Department" appealing is substituted for the former reference to the "Director of the State Department of Assessments and Taxation ... on behalf of the State" to conform with the reference to the "Department" under subsection (f) of this section.

Also in subsection (c) of this section, the reference to "a county or a municipal corporation" appealing is substituted for the former obsolete reference to "the supervisor of assessments ... on behalf of ... the county or city".

In subsection (e) of this section, the requirement that an appeal be filed "[o]n or before 30 days from the date of the determination" is added to state clearly the time for filing an appeal and to conform to current practice.

Also in subsection (e) of this section, the defined