

terms "county" and "municipal corporation" are substituted for the former reference to "local government", for clarity.

In subsection (f)(1) of this section, the reference to determination made by a property tax assessment appeal board "under § 14-509(a) or (b) of this subtitle" is substituted for the former specific enumeration of actions that a property tax assessment appeal board could take under § 14-507(a) or (b) of this subtitle, for clarity.

Also in subsection (f)(1) of this section, the former references to an appeal by the Department "on behalf of the State" and an appeal by "a supervisor of assessments as provided in § 234 of this article" are deleted as superfluous.

In subsection (f)(2) of this section, the references to "determination" are substituted for the former references to "action or failure or refusal to act complained of" and "action", for clarity.

In subsection (f)(3) of this section, the reference to "as required by § 14-502 or § 14-503 of this subtitle" is substituted for the former reference to "unless application in writing for the action has been filed by the appellant with the board appealed from within the time limited for the filing of a demand for a hearing by § 255 of this article", for clarity and brevity.

In subsection (f)(4)(i) of this section, the former references to an appeal stating that the appeal is "illegal" and "specifying the ground of alleged illegality" are deleted as included in the reference to an appeal stating that the value or classification is "erroneous".

Defined terms: "Assessment" § 1-101  
 "County" § 1-101 "Department" § 1-101  
 "Governing body" § 1-101  
 "Municipal corporation" § 1-101 "Person" § 1-101  
 "Property" § 1-101 "Property tax" § 1-101  
 "Supervisor" § 1-101 "Value" § 1-101

#### 14-513. APPEALS FROM MARYLAND TAX COURT.

##### (A) IN GENERAL.

EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, ANY PARTY TO MARYLAND TAX COURT PROCEEDINGS MAY:

(1) APPEAL A FINAL DECISION OF THE MARYLAND TAX COURT TO THE CIRCUIT COURT; AND