

~~(1)--appeal-a-final-decision-of-the-Maryland-Tax-Court to-the-circuit-court;-and~~

~~(2)--appeal--a--circuit-court-decision-to-the-Court-of Special-Appeals-~~

~~(b)--A-person-filing-a-claim-for-refund-of-a-recording--or transfer-tax-may-~~

~~(1)--appeal-a-final-decision-of-the-Maryland-Tax-Court to-the-circuit-court;-and~~

~~(2)--appeal--a--circuit-court-decision-to-the-Court-of Special-Appeals-~~

14-513.

(e) ANY PARTY TO A MARYLAND TAX COURT PROCEEDING MAY APPEAL A FINAL DECISION OF THE MARYLAND TAX COURT TO THE CIRCUIT COURT FOR THE COUNTY IN WHICH THE PROPERTY IS LOCATED.

14-515.

ANY PARTY TO A PROCEEDING IN THE CIRCUIT COURT UNDER SECTION 14-513 OF THIS SUBTITLE MAY APPEAL A FINAL DECISION OF THE CIRCUIT COURT TO THE COURT OF SPECIAL APPEALS.

14-801.

(c) (1) "Tax" means any tax, or charge of any kind due to the State or any of its political subdivisions, or to any other taxing agency, that by law is a lien against the real property on which it is imposed or assessed.

(2) "TAX" INCLUDES INTEREST AND PENALTIES.

14-1101.

(c) If a collector fails to collect a tax and a receiver or trustee is appointed within the period specified in subsection (a) of this section to complete the tax collection, the collection period is 2 years from the date of the appointment of the trustee or receiver OR 7 YEARS FROM THE DATE THE TAX IS DUE, WHICHEVER IS LATER.

[14-1102.

Notwithstanding any other provision of this article that directs taxes to be imposed or collected within any special time, a tax under this article shall be imposed and collected on or before 7 years from the date that the tax ought to have been imposed or collected.]

14-1103.