

(a) Except as provided in subsection (b) of this section, any party to A Maryland Tax Court [proceedings] PROCEEDING 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] FOR THE COUNTY IN WHICH THE PROPERTY IS LOCATED.

(b) A person filing a claim for refund of a recordation 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] FOR THE COUNTY IN WHICH THE PROPERTY IS LOCATED.

14-515.

(A) EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, A PARTY TO A PROCEEDING IN THE CIRCUIT COURT UNDER § 14-513(A) OF THIS SUBTITLE MAY APPEAL A FINAL DECISION OF THE CIRCUIT COURT TO THE COURT OF SPECIAL APPEALS.

(B) A PERSON FILING A CLAIM FOR REFUND OF A RECORDATION TAX OR TRANSFER TAX MAY APPEAL A FINAL DECISION OF THE CIRCUIT COURT TO THE COURT OF SPECIAL APPEALS.

14-608.

The governing body of a county or of a municipal corporation shall provide, by law, for the payment of interest on refunds of county or municipal corporation ESTIMATED property tax on personal property.

14-703.

If a person fails to pay property tax when required by this article, the person shall pay a tax penalty IMPOSED UNDER § 14-702 OF THIS SUBTITLE on the total tax liability on property for each month or fraction of a month from the date the property tax is required to be paid under Title 10 of this article to the date the tax is paid.

14-704.

(b) (2) When the Department abates or reduces the tax penalty, the Department shall immediately notify the Comptroller, and only the unabated or [unreduced] REMAINING balance is subject to the tax penalty under subsection (a) of this section.

14-843.