

JURISDICTION OF THE ORPHANS' COURT THAT RELATES TO THE INHERITANCE TAX OR THE TAX ON COMMISSIONS.

REVISOR'S NOTE: This section is new language derived without substantive change from the third sentences of former Art. 81, §§ 160 and 161(c).

It is revised to apply to the tax on commissions for clarity.

The former phrase "to the same extent and in the same time and manner as from other orders of the orphans' court" is deleted as surplusage.

The Tax - General Article Review Committee notes, for the consideration of the General Assembly, that § 13-510(a)(4) of this subtitle is inconsistent with the general rule stated in this section. See the revisor's note to § 13-510 of this subtitle.

Defined terms: "Inheritance tax" § 1-101
"Person" § 1-101 "Tax on commissions" § 1-101

13-512. RESERVED.

13-513. RESERVED.

PART IV. TAX COURT APPEAL PROCEDURES.

13-514. EXHAUSTION OF REMEDIES.

UNLESS A PERSON HAS EXHAUSTED ALL AVAILABLE ADMINISTRATIVE REMEDIES BEFORE THE APPROPRIATE TAX DETERMINING AGENCY, THE PERSON MAY NOT APPEAL TO THE TAX COURT.

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence of former Art. 81, § 230.

This section requires that a case be appealed to the appropriate tax determining agency, including a property tax assessment appeal board, before the case may be appealed to the Tax Court. See §§ 13-508 and 13-509 of this subtitle. It should be noted that an intermediate appeal to a property tax assessment appeal board is not available in all cases. A remedy before a property tax assessment appeal board is available only in the cases set out in TP § 3-107. Those cases generally concern real property values, personal property valued by a supervisor, and tax credits. A property tax assessment appeal board does not have jurisdiction over a case in which the Department valued personal property or a case in which the property tax is not involved. These cases may be appealed directly to the Tax Court, after the