

final determination of the tax determining agency. Thus, the words "all available" are added to clarify that the appeal procedures vary depending on the matter that is subject to the appeal.

The defined term "tax determining agency" is substituted for the former reference to "assessing or taxing authority, including the property tax assessment appeal board in the county or city where the property is located", for clarity and brevity.

The second sentence of former Art. 81, § 230, which made this section applicable to "ordinary and special taxes", is deleted as unnecessary since the revised section applies to any matter within the jurisdiction of the Tax Court.

As to other provisions relating to Tax Court appeals procedures, see TP § 14-512 and § 3-103(b) of this article.

Defined terms: "Person" § 1-101
 "Tax Court" § 13-501
 "Tax determining agency" § 13-501

13-515. REPRESENTATION OF PARTIES.

(A) INDIVIDUAL ON OWN BEHALF.

AN INDIVIDUAL MAY APPEAR BEFORE THE TAX COURT WITHOUT A LAWYER.

(B) PARTNERSHIPS AND CORPORATIONS.

THE FOLLOWING INDIVIDUALS MAY REPRESENT THE PERSONS INDICATED WITHOUT A LAWYER BEFORE THE TAX COURT:

- (1) A PARTNER FOR THE PARTNERSHIP; AND
- (2) A CORPORATE OFFICER FOR THE CORPORATION.

(C) LAWYERS.

ANY PERSON OR GOVERNMENTAL UNIT MAY BE REPRESENTED BEFORE THE TAX COURT BY A LAWYER WHO IS ADMITTED TO PRACTICE LAW IN THE STATE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 229(d).

In subsection (b)(1) of this section, the word "partner" is substituted for the former, less explicit, reference to a "member" of a partnership, for clarity.