

In subsection (c) of this section, the defined term "governmental unit" is added for clarity. See the revisor's note to § 13-101(b) of this title.

Defined terms: "Governmental unit" § 13-101
"Person" § 1-101 "Tax Court" § 13-501

13-516. PETITION AND RESPONSE.

(A) PETITION.

TO APPEAL TO THE TAX COURT, A PERSON OR GOVERNMENTAL UNIT SHALL FILE WITH THE TAX COURT A WRITTEN PETITION THAT STATES SUCCINCTLY:

- (1) THE NATURE OF THE CASE;
- (2) THE FACTS ON WHICH THE APPEAL IS BASED; AND
- (3) EACH QUESTION PRESENTED FOR REVIEW BY THE TAX COURT.

(B) RESPONSE TO PETITION.

AN OPPOSING PARTY SHALL RESPOND IN ACCORDANCE WITH THE RULES OF PROCEDURE OF THE TAX COURT.

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

In the introductory language of subsection (a) of this section, the defined term "governmental unit" is added for clarity. See the revisor's note to § 13-101(b) of this title.

In subsection (a)(2) of this section, the reference to the facts "on which the appeal is based" is substituted for the former reference to the facts "involved", for clarity.

As to the rulemaking power of the Tax Court, see § 3-105(b) of this article.

Defined terms: "Governmental unit" § 13-101
"Tax Court" § 13-501

13-517. AMENDMENTS.

THE TAX COURT MAY REQUIRE OR, ON REQUEST OF A PARTY, ALLOW AN AMENDMENT TO A PLEADING OR MOTION.

REVISOR'S NOTE: This section is new language derived without substantive change from the second clause of