

ON RECEIPT OF A PETITION, THE CLERK OF THE TAX COURT IMMEDIATELY SHALL ISSUE A SUBPOENA THAT REQUIRES THE APPROPRIATE TAX DETERMINING AGENCY TO PRODUCE AT A HEARING BEFORE THE TAX COURT:

(1) THE RECORD OF THE PROCEEDING FROM WHICH THE APPEAL IS TAKEN OR A CERTIFIED COPY OF THE RECORD; AND

(2) ANY MAP, PLAT, OR OTHER DOCUMENT THAT IS CONNECTED WITH THE RECORD.

(B) ON REQUEST.

ON REQUEST OF A PARTY, THE TAX COURT SHALL ISSUE A SUBPOENA THAT REQUIRES AT A HEARING BEFORE THE TAX COURT:

(1) THE APPEARANCE OF A WITNESS TO TESTIFY; AND

(2) THE PRODUCTION OF ANY PERTINENT DOCUMENT.

(C) SERVICE.

A SUBPOENA ISSUED UNDER THIS SECTION OR § 13-521 OF THIS SUBTITLE SHALL BE SERVED BY:

(1) THE SHERIFF OR DEPUTY SHERIFF OF THE JURISDICTION IN WHICH THE PERSON SUBPOENAED IS FOUND;

(2) THE CLERK OR A DEPUTY CLERK OF THE TAX COURT;

(3) CERTIFIED MAIL, RETURN RECEIPT REQUESTED; OR

(4) A PRIVATE PROCESS SERVER.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 229(e) and § 231(a)(1) and, as it related to hearings, (2).

In the introductory language of subsection (a) of this section, the defined term "tax determining agency" is substituted for the former reference to the "assessing or taxing authority or agency appealed from".

Also in the introductory language of subsection (a) of this section, the phrase "of appeal", which formerly modified "petition", is deleted as surplusage.

Also in the introductory language of subsection (a) of this section, the former phrase "shall be evidenced before the Court at the hearing" is deleted as surplusage.