

A SUBMISSION UNDER THIS SECTION SHALL BE FILED IN THE CIRCUIT COURT FOR THE COUNTY WHERE THE TAXPAYER RESIDES OR DOES BUSINESS.

(C) VALUATION ISSUE NOT ALLOWED.

AN ISSUE OF FACT AS TO THE VALUATION OF PROPERTY MAY NOT BE SUBMITTED UNDER THIS SECTION.

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

In subsection (a) of this section, the former phrase "in its discretion" is deleted in light of the broad word "may". This deletion is not intended to change the effect of Allnutt v. Comptroller of Treas., 61 Md. App. 517, 487 A. 2d, 670 (1985), which held that the Tax Court did not abuse its discretion by denying a request for a jury trial.

Defined term: "Tax Court" § 13-501

13-527. COPY OF EXAMINER'S RECOMMENDATION.

IF, UNDER § 3-111 OF THIS ARTICLE, THE TAX COURT APPOINTS AN EXAMINER TO HEAR AN APPEAL, THE TAX COURT SHALL PROVIDE TO EACH PARTY A COPY OF THE EXAMINER'S RECOMMENDED DECISION.

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

The former clause "[i]f an appeal involves real property taxes" is deleted as unnecessary in light of the revision of § 3-111(b) of this article, which specifies the type of appeal that an examiner may hear.

The phrase "to each party" is substituted for the former phrase "upon request of any party" since the Tax Court routinely provides parties with a copy of the recommendation.

Defined term: "Tax Court" § 13-501

13-528. DISPOSITION OF CASES.

(A) POWERS.

(1) THE TAX COURT SHALL HAVE FULL POWER TO HEAR, TRY, DETERMINE, OR REMAND ANY MATTER BEFORE IT.