

(2) IN EXERCISING THESE POWERS, THE TAX COURT MAY REASSESS OR RECLASSIFY, ABATE, MODIFY, CHANGE OR ALTER ANY VALUATION, ASSESSMENT, CLASSIFICATION, TAX OR FINAL ORDER APPEALED TO THE TAX COURT.

(B) LIMITATION ON POWERS.

ABSENT AFFIRMATIVE EVIDENCE IN SUPPORT OF THE RELIEF BEING SOUGHT OR AN ERROR APPARENT ON THE FACE OF THE PROCEEDING FROM WHICH THE APPEAL IS TAKEN, THE DECISION, DETERMINATION, OR ORDER FROM WHICH THE APPEAL IS TAKEN SHALL BE AFFIRMED.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 229(h) and, as it related to power to determine and remand, the first clause of the first sentence of (f).

In subsection (b) of this section, the words "decision" and "determination" are added to the reference to the "order" for conformity to the references in § 3-103 of this article.

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

13-529. DECISION AND ORDER.

(A) WRITTEN ORDER.

IN EACH APPEAL, THE TAX COURT SHALL ISSUE A WRITTEN ORDER THAT SETS FORTH ITS DECISION.

(B) FILING REQUIRED.

EACH ORDER OF THE TAX COURT SHALL BE FILED WITH ITS CLERK.

(C) CERTIFICATION AND MAILING OF ORDER.

THE CLERK OF THE TAX COURT SHALL CERTIFY THE ORDER IN AN APPEAL AND MAIL A COPY OF THE CERTIFIED ORDER TO:

(1) EACH PARTY TO THE APPEAL; AND

(2) THE TAX DETERMINING AGENCY FROM WHICH THE APPEAL IS TAKEN.

REVISOR'S NOTE: This section is new language derived without substantive change from the third sentence of former Art. 81, § 228(a), as that sentence related to the form required for the Tax Court's decisions, and the third sentence and, as it related to the distribution of the order, the fourth sentence of § 229(i).