

In subsection (a) of this section, the former phrase "[i]n proper cases" is deleted as inconsistent with the requirements of this section and § 3-105(a)(2) of this article.

In the introductory language of subsection (c) of this section, the duty to "mail" a copy of the order is added for clarity.

In subsection (c) of this section, the defined term "tax determining agency" is substituted for the former reference to "the agency", for clarity.

The fourth sentence of former Art. 81, § 228(a), which allowed use of a certified copy of an order as evidence in any court of this State, is deleted as unnecessary in light of CJ § 10-204.

The fifth sentence of former Art. 81, § 229(i), which provided that an order of the Tax Court is final if an appeal is not taken to the Circuit Court, is deleted as unnecessary in light of § 13-532 of this subtitle, and to avoid the ambiguity that the former language created -- i.e., that an order is not final if it is appealed.

Former Art. 81, § 229(j), which related to filing a written request about addresses for notices and orders, is deleted since the Tax Court has not used the practice.

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

13-530. RESERVED.

13-531. RESERVED.

PART V. APPEALS FROM TAX COURT.

13-532. JUDICIAL REVIEW.

(A) IN GENERAL.

(1) A FINAL ORDER OF THE TAX COURT IS SUBJECT TO JUDICIAL REVIEW AS PROVIDED FOR CONTESTED CASES IN §§ 10-215 AND 10-216 OF THE STATE GOVERNMENT ARTICLE.

(2) ANY PARTY TO THE TAX COURT PROCEEDING, INCLUDING A GOVERNMENTAL UNIT, MAY APPEAL A FINAL ORDER OF THE TAX COURT TO THE CIRCUIT COURT.

(B) ENFORCEMENT OF ORDERS.