

(B) JUDGE.

"JUDGE" MEANS AN INDIVIDUAL WHO SERVES ON THE TAX COURT.

REVISOR'S NOTE: This subsection is new language added to provide a definition to distinguish the administrative judges in this title from the judges in the Judicial Branch of the State government.

Defined term: "Tax Court" § 3-101

(C) TAX COURT.

"TAX COURT" MEANS THE MARYLAND TAX COURT.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of the longer term "Maryland Tax Court".

3-102. ESTABLISHED.

THERE IS A MARYLAND TAX COURT, WHICH IS AN INDEPENDENT ADMINISTRATIVE UNIT OF THE STATE GOVERNMENT.

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence of former Art. 81, § 224 and the introductory language of former Art. 41, § 10-502, as that language related to the Tax Court.

The reference to an "independent administrative unit of the State government" is substituted for the former references to an administrative "body" and a "separate department ... consist[ing] of the following subdivisions, which shall be independent of each other", for clarity and brevity.

The former reference to the "powers and duties in this article specified" is deleted as surplusage.

The introductory language of former Art. 41, § 10-502, as it related to the Department of Assessments and Taxation, is codified in TP § 2-101.

As to the Department of Assessments and Taxation, see Title 2 of the Tax - Property Article.

3-103. JURISDICTION.

(A) IN GENERAL.

THE TAX COURT HAS JURISDICTION TO HEAR APPEALS FROM THE FINAL DECISION, FINAL DETERMINATION, OR FINAL ORDER OF A PROPERTY TAX ASSESSMENT APPEAL BOARD OR ANY OTHER UNIT OF THE STATE GOVERNMENT OR OF A POLITICAL SUBDIVISION OF THE STATE THAT IS