

AUTHORIZED TO MAKE THE FINAL DECISION OR DETERMINATION OR ISSUE THE FINAL ORDER ABOUT ANY TAX ISSUE, INCLUDING:

- (1) THE VALUATION, ASSESSMENT, OR CLASSIFICATION OF PROPERTY;
- (2) THE IMPOSITION OF A TAX;
- (3) THE DETERMINATION OF A CLAIM FOR REFUND;
- (4) THE APPLICATION FOR AN ABATEMENT, REDUCTION, OR REVISION OF ANY ASSESSMENT OR TAX; OR
- (5) THE APPLICATION FOR AN EXEMPTION FROM ANY ASSESSMENT OR TAX.

(B) EFFECT OF SECTION.

THIS SECTION DOES NOT AFFECT ANY REQUIREMENT THAT A DECISION, DETERMINATION, OR ORDER BE APPEALED TO ANOTHER UNIT OF THE STATE GOVERNMENT OR OF A POLITICAL SUBDIVISION OF THE STATE BEFORE AN APPEAL IS TAKEN TO THE TAX COURT.

REVISOR'S NOTE: Subsection (a)(1), (2), (4), and (5) of this section is new language derived without substantive change from former Art. 41, § 10-502(1) and the first clause of the first sentence of former Art. 81, § 229(f), as that clause related to the power of the Tax Court to hear cases.

Subsection (a)(3) of this section is new language added to clarify that the Tax Court may review a claim for the refund of a tax. See TP § 14-512(c) and (d). The Tax Court has jurisdiction to review claims for refunds of all other taxes in addition to property tax refund claims. See Latrobe Brewing Co. v. Comptroller, 232 Md. 64 (1963).

Subsection (b) of this section is new language added to state expressly that which only was implied by the former words "final assessing or taxing authority" -- i.e., that normal rules of exhaustion of administrative remedies apply. See § 13-514 of this article.

In the introductory language of subsection (a) of this section, the reference to a "property tax assessment appeal board" is added for clarity, since many decisions of the Tax Court come from those units.

Also in the introductory language of subsection (a) of this section, the former reference to an effective date "[o]n and after July 1, 1959" is deleted as obsolete.