

Also in the introductory language of subsection (a) of this section, the former reference to "full power" is deleted in light of the reference to "jurisdiction". As to the disposition of cases, see § 13-528 of this article.

In subsection (a)(2) of this section, the word "imposition" is substituted for the former word "levy", for clarity and conformity to the terminology used throughout this article and the Tax - Property Article.

In subsection (a)(4) of this section, the word "revision" is added for clarity.

Defined terms: "Property" § 1-101
"Tax Court" § 3-101

3-104. PLACE OF HEARING.

THE TAX COURT MAY SIT IN BALTIMORE CITY OR IN THE COUNTY SEAT OF ANY OTHER COUNTY.

REVISOR'S NOTE: This section is new language derived without substantive change from the second sentence of former Art. 81, § 228(a).

The word "may" is substituted for the former phrase "is empowered and directed to sit", which was misleading in light of the prerogative of the Tax Court to sit in Baltimore City or in a county seat.

The former phrase "from time to time as may be necessary" is deleted as surplusage.

The former phrase "for the hearing of matters within its jurisdiction" is deleted as surplusage.

Defined terms: "County" § 1-101
"Tax Court" § 3-101

3-105. MISCELLANEOUS POWERS AND DUTIES.

(A) IN GENERAL.

IN ADDITION TO THE POWERS AND DUTIES SET FORTH ELSEWHERE IN THIS TITLE AND IN TITLE 13, SUBTITLE 5 OF THIS ARTICLE, THE TAX COURT:

(1) AS TO ANY MATTER BEFORE IT, SHALL PASS A WRITTEN ORDER THAT IS SIGNED BY AT LEAST 1 OF THE JUDGES;

(2) SHALL HAVE A SEAL FOR THE CERTIFICATION OF COPIES OF ORDERS OF THE TAX COURT BY THE CLERK; AND