

THE TAX COURT MAY APPOINT 1 OR MORE DEPUTY CLERKS.

(B) SALARY.

EACH DEPUTY CLERK IS ENTITLED TO THE SALARY PROVIDED IN THE STATE BUDGET.

(C) DUTIES.

A DEPUTY CLERK SHALL PERFORM THE DUTIES THAT THE TAX COURT ASSIGNS, INCLUDING, IN THE ABSENCE OF THE CLERK, A DUTY OF THE CLERK.

(D) OATHS.

A DEPUTY CLERK MAY ADMINISTER OATHS IN CONNECTION WITH ANY PROCEEDING IN THE TAX COURT.

REVISOR'S NOTE: This section is new language derived without substantive change from the first and third sentences and, as they related to a deputy clerk, the second and fourth sentences of former Art. 81, § 225(b).

In subsection (d) of this section, the reference to administering oaths "in connection with any proceeding in the Tax Court" is substituted for the former reference "so far as the exercise of such power is properly incidental to the performance of ... their duties or those of the Court", for clarity and brevity.

Also in subsection (d) of this section, the former phrase "in all parts of the State" is deleted as surplusage.

Defined term: "Tax Court" § 3-101

3-111. EXAMINERS.

(A) IN GENERAL.

THE TAX COURT MAY:

(1) APPOINT EXAMINERS TO HEAR AN APPEAL ON THE VALUATION OF REAL PROPERTY; AND

(2) ARRANGE FOR EXAMINERS TO HEAR APPEALS IN THE COUNTIES WHERE THE APPEALS ARISE, AT TIMES AND PLACES THAT PROMOTE ACCESSIBILITY TO THE EXAMINERS BY THE PARTIES TO THE APPEAL.

(B) RECOMMENDATIONS OF EXAMINERS.