

AFTER A HEARING BEFORE AN EXAMINER, THE EXAMINER SHALL SUBMIT TO THE TAX COURT A WRITTEN RECOMMENDED DECISION THAT INCLUDES THE FINDINGS OF FACT AND CONCLUSIONS OF LAW ON WHICH THE RECOMMENDATION IS BASED.

REVISOR'S NOTE: This section formerly appeared as Art. 81, § 229A.

The only changes are in style.

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

3-112. STAFF.

THE TAX COURT MAY EMPLOY STAFF IN ACCORDANCE WITH THE STATE BUDGET:

(1) TO CARRY OUT THE PROVISIONS OF THIS TITLE AND TITLE 13, SUBTITLE 5 OF THIS ARTICLE; AND

(2) TO EXERCISE THE POWERS AND TO CARRY OUT THE DUTIES OTHERWISE CONFERRED BY LAW ON THE TAX COURT.

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence of former Art. 81, § 226.

In the introductory language of this section, the word "staff" is substituted for the former, specific references to "clerks, stenographers, typists, and other employees", for brevity.

Also in the introductory language of this section, the phrase "in accordance with the State budget" is substituted for the former language "at such salaries ... provided in the State budget", to reflect that the State budget may limit, e.g., the total number of employees.

Also in the introductory language of this section, the former clause "as it may deem necessary" is deleted as surplusage.

In item (2) of this section, the word "otherwise" is added for clarity.

Defined term: "Tax Court" § 3-101

3-113. OFFICES.

(A) LOCATION OF PRINCIPAL OFFICE.

THE PRINCIPAL OFFICE OF THE TAX COURT IS IN BALTIMORE CITY, AT A LOCATION THAT THE BOARD OF PUBLIC WORKS CHOOSES.