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§13–501.

(a) In this subtitle the following words have the meanings indicated.

(b) "Tax Court" means the Maryland Tax Court.

(c) (1) "Tax determining agency" means a governmental unit of the State that is authorized to make the final decision or determination or issue the final order about a tax issue within the jurisdiction of the Tax Court, before the decision may be appealed to the Tax Court.

(2) "Tax determining agency" includes a property tax assessment appeal board.

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