Article - Tax - General

[Previous][Next]

§13–526.

(a) Except as provided in subsection (c) of this section, on the request of a party, the Tax Court may submit an issue of fact to a circuit court for a jury trial.

(b) A submission under this section shall be filed in the circuit court for the county where the taxpayer resides or does business.

(c) An issue of fact as to the valuation of property may not be submitted under this section.

[Previous][Next]