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§13–516.

(a) To appeal to the Tax Court, a person or governmental unit shall file with the Tax Court a written petition that states succinctly:

(1) the nature of the case;

(2) the facts on which the appeal is based; and

(3) each question presented for review by the Tax Court.

(b) An opposing party shall respond in accordance with the rules of procedure of the Tax Court.

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