

Article - Tax - Property

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§14–514.

An appeal of property tax does not stay or affect the collection or enforcement of the property tax or a classification, unless for personal property a person submits to the agency responsible for collecting the property tax a bond:

- (1) to the State;
- (2) with corporate surety approved by the Department; and
- (3) conditioned on the payment of the property tax and all interest that accrues on the property tax until paid.

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