

Emergency Action on Regulations

Symbol Key

- Roman type indicates text existing before emergency status was granted.
- *Italic type* indicates new text.
- [Single brackets] indicate deleted text.

Emergency Regulations

Under State Government Article, §10-111(b), Annotated Code of Maryland, an agency may petition the Joint Committee on Administrative, Executive, and Legislative Review (AELR), asking that the usual procedures for adopting regulations be set aside because emergency conditions exist. If the Committee approves the request, the regulations are given emergency status. Emergency status means that the regulations become effective immediately, or at a later time specified by the Committee. After the Committee has granted emergency status, the regulations are published in the next available issue of the Maryland Register. The approval of emergency status may be subject to one or more conditions, including a time limit. During the time the emergency status is in effect, the agency may adopt the regulations through the usual promulgation process. If the agency chooses not to adopt the regulations, the emergency status expires when the time limit on the emergency regulations ends. When emergency status expires, the text of the regulations reverts to its original language.

Title 08

DEPARTMENT OF NATURAL RESOURCES

Subtitle 18 BOATING — SPEED LIMITS AND OPERATION OF VESSELS

08.18.21 Potomac River

Authority: Natural Resources Article, §§8-703 and 8-704, Annotated Code of Maryland

Notice of Emergency Action

[21-006-E]

The Joint Committee on Administrative, Executive, and Legislative Review has granted emergency status to new Regulation .07 under COMAR 08.18.21 Potomac River.

Emergency status began: December 22, 2020.

Emergency status expires: June 20, 2021.

Editor's Note: The text of this document will not be printed here because it appeared as a Notice of Proposed Action in 48:1 Md. R. 14 (January 4, 2021), referenced as [21-006-P].

JEANNIE HADDAWAY-RICCIO

Secretary of Natural Resources

Title 14

INDEPENDENT AGENCIES

Subtitle 12 TAX COURT

14.12.01 Rules of Procedure

Authority: Tax-General Article, §3-105, Annotated Code of Maryland

Notice of Emergency Action

[21-011-E]

The Joint Committee on Administrative, Executive, and Legislative Review has granted emergency status to amendments to Regulations .01—.03, .06, .08, .09, .11, .13, and .15, to the repeal of

Regulation .04, and to new Regulations .04 and .16 under COMAR 14.12.01 Rules of Procedure.

Emergency status began: December 18, 2020.

Emergency status expires: June 11, 2021.

Comparison to Federal Standards

There is no corresponding federal standard to this emergency action.

Economic Impact on Small Businesses

The emergency action has minimal or no economic impact on small businesses.

.01 Petition of Appeal—Form and Content*.

FOOTNOTE (text unchanged)

A. Initiating Appeal.

(1) All proceedings shall be initiated by filing with the Court a Petition of Appeal.

(2) In an appeal by a taxpayer, the Supervisor of Assessments, the State Department of Assessments and Taxation, or other initial assessing or taxing authority, as the case may be, shall be designated as Respondent. In an appeal by an assessing or taxing authority or representative thereof, the taxpayer shall be designated as Respondent.

B. Filing the Petition for Appeal.

(1) *Initial Petitions for Appeal shall be transmitted to and received by the Tax Court by United States mail, personal delivery, or courier delivery.*

(2) There shall be no fee for filing a Petition in the Court.

C. Contents of Petition.

(1) Each paragraph of the Petition shall be separately numbered.

(2) [It] *The Petition shall set forth succinctly the nature of the case, the facts involved, and the question or questions to be reviewed by the Court, as provided by Tax-General Article, §13-516(a), Annotated Code of Maryland. Where applicable, the Petition shall also set forth that the assessment or classification appealed from is illegal, specifying the ground or alleged illegality, or that it is erroneous by reason of overvaluation or undervaluation, or that the assessment is unequal in that it has been made at a higher proportion of value than other property of the same class or the Petition may assign any other errors which exist in the particular case for which an appeal is allowed, and on account of which the Petitioner claims to be injured, as provided by Tax Property Article, §14-512, Annotated Code of Maryland.*

(3) *The Petitioner shall include in the Petition:*

(a) *A telephone number;*