

except by majority vote. The Commission may, for sufficient reason, meet in any part of the State, in which case mileage and other reasonable expenses shall be allowed.

1914, ch. 841, sec. 242.

**243.** The determination of any matter brought before said Commission shall be evidenced by a judgment duly signed by at least two of its members and filed with its secretary; copies thereof duly certified by said secretary and sealed with the seal of the State Tax Commission shall be evidence in any cause or proceedings. When the said Commission shall be satisfied that any person, officer or corporation has failed to comply with its said judgment or order, although fully apprised thereof, it shall have full power upon procedure and rules adopted by it to attach such delinquent for contempt and to punish accordingly as courts of record have power to punish for contempt.

1914, ch. 841, sec. 243.

**244.** In case any section or any provision of this sub-title shall be questioned in any court and shall be held unconstitutional or invalid, the same shall not be held to affect any other section or provision of this sub-title. All Acts and parts of Acts inconsistent herewith shall be and the same are hereby repealed, but said repeals shall not revive any laws heretofore repealed nor affect any pending suits or proceedings as to the valuation and assessment of property.

1914, ch. 841, sec. 244.

**245.** On all appeals to the State Tax Commission herein provided all the provisions of the Act of 1908, Chapter 167, relating to appeals to the Baltimore City Court, and of the Act of 1910, Chapter 430, relating to appeals to the Circuit Courts in the several Counties of the State, shall continue in force so far as the same are applicable and not inconsistent with the other provisions of this sub-title, except only that the State Tax Commission shall be substituted for, and exercise the functions now exercised under said Acts by said Baltimore City Court and the Circuit Courts of the several counties, respectively. Appeals from any action of the State Tax Commission to court, as authorized by Section 239 hereof, shall be taken within thirty days of such action by petition setting forth the question or questions of law which it is desired by the appellant to review, and notice thereof shall be given by summons or subpoena, duly served on all parties directly in interest, by the Sheriff of the county or city in which said appeal is filed, and shall be heard and decided by the court, sitting without a jury. All appeals to court in Baltimore City shall be to the Baltimore City Court, and there shall be a further right of appeal to the Court of Appeals from any decision of the Baltimore City Court or of the circuit courts of the several counties. Such appeals must be taken within ten days of the final judgment or determination of the lower court. The power