

An. Code, sec. 19. 1910, ch. 430 (p. 246).

25. Any person or persons, or corporation, claiming to be aggrieved because of any assessment made by county commissioners of any one of the counties of this State, or because of the failure to reduce or abate an existing assessment, may, by petition, appeal to the circuit court of the county in which said property is situated; and all of the directions set forth in section 24 of this article relating to the taking, prosecution and determination of the appeal thereby authorized to the Baltimore city court shall be applicable, upon the taking of the said appeal, to the proceedings in said circuit court of the county, and said circuit court shall have all the powers and discharge all the duties which are required of the said Baltimore city court in the said section 24; and the said county commissioners from which the appeal authorized by this section is taken, and their clerks, surveyors or other agents or servants, shall do all the things in connection with said appeal, which are mentioned to be done by the judges of the appeal tax court of Baltimore city in said section 24, and upon the termination of said proceedings in said circuit court it shall cause the proceedings and decisions on said appeals to be entered in the book containing the record of the proceedings of the said county commissioners, certified by the clerk under the seal of the court, and the book to be transmitted to the said county commissioners, which shall be final and conclusive in every respect, unless an appeal be taken to the court of appeals, as hereinafter provided; and such record book, or a copy of the proceedings therein, or any part of such proceedings, whether in or out of court, certified by the county commissioners, shall be evidence in any court in this State, and the judges of said circuit court shall have full power, in their discretion, to require the costs of appeal, or any part thereof to be paid by all or every of the appellants, or by the county, as circumstances of each appeal, in the opinion of said court, shall justify. None of the provisions of this section shall apply to assessments made under the act of 1896, chapter 120.

An appeal may be taken to the court of appeals by either the petitioner or petitioners, or by the county commissioners, within ten (10) days after the rendition of said judgment or order by the said circuit court, and the records shall be immediately transmitted to the court of appeals of Maryland, which court shall immediately hear and determine the questions involved in said appeal.

This section does not give a right of appeal from value placed upon property by board of control and review acting under act of 1910, ch. 300, known as general re-assessment law. The assessment, reduction and abatement spoken of in this section refer to such only as can properly be made by county commissioners from time to time, and not such as assessors and boards of control and review make when there is a new general assessment. The failure to reduce or abate at which a party may feel aggrieved is "the failure to reduce or abate an *existing* assessment." The portion of this section providing that none of its provisions should "apply to assessments under the act of 1896, ch. 120" does not mean that this section was to be subject to act of 1910, ch. 300. *C. & P. Tel. Co. v. Allegany County*, 116 Md. 225.

This section referred to in construing secs. 253 and 259. See notes to sec. 253. *State Tax Comm. v. Baltimore County*, 138 Md. 672.

This section referred to—see notes to secs. 2, 249 and 259. *Hyattsville v. C. & P. Tel. Co.*, 131 Md. 592.

See notes to sec. 24.