

An. Code, sec. 237. 1914, ch. 841, sec. 236.

251. The supervisor of assessments of Baltimore City shall have access to the assessment books of Baltimore City, and all records of the Appeal Tax Court of Baltimore City, and to returns of all assessments made by assessors. He shall have authority to inquire into the assessment of any or all properties and to report the results of any investigations to the Appeal Tax Court of Baltimore City and to the State Tax Commission, and to recommend such changes as he may deem proper, and he shall have power to appeal to the State Tax Commission from any assessment or ruling of the Appeal Tax Court.

Upon any investigation which shall *prima facie* establish inequality of valuation of any part of Baltimore City or any class or kind of property, he shall immediately report such investigation with recommendations to the State Tax Commission, which shall have the power to order the Appeal Tax Court to reassess such property and to have the same entered on the assessment books.

An. Code, sec. 238. 1914, ch. 841, sec. 237.

252. In case of failure of the State Tax Commission to agree upon any assessment with the County Commissioners of any County, or with the Appeal Tax Court of Baltimore City, as the case may be, then and in that case the determination of the State Tax Commission shall prevail. Nothing herein contained shall be construed to limit the power of the State Tax Commission to make an investigation of assessments upon its own initiative in any part of the State.

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

An. Code, sec. 239. 1914, ch. 841, sec. 238.

253. Any taxpayer, taxpayers, or City, Town or Village may demand a hearing before the County Commissioners or Appeal Tax Court of Baltimore City as to the assessment of any property or any unit of tax value, and no formal proceedings shall be required. And in case of any hearing, the parties may file data and information showing why any assessment is deemed erroneous, and the County Commissioners or Appeal Tax Court of Baltimore City shall hear and determine the matter. Any taxpayer, taxpayers, or City, Town or Village having been assessed by the order of the County Commissioners or Appeal Tax Court of Baltimore City, after a hearing as hereinbefore provided, may appeal to the State Tax Commission; or the supervisor may appeal from any decision.

There shall be an appeal to court on questions of law only from decisions of the State Tax Commission to the court in that County where the property is situated, if real estate or tangible personal property, or where the owner resides, if intangible personal property, and the State Tax Commission is empowered to participate in any proceeding in any court wherein any assessment or taxation question is involved.

Neither this section nor sec. 259 authorizes county commissioners to appeal from action of state tax commission, nor is there any appeal by county commissioners to state tax commission. Cases reviewed. Nothing to show that county commissioners