

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 253 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 to assess shall in all cases include the power to classify for taxation, and the power to review an assessment on appeal shall in all cases include also the power to review any question of classification for taxation.

The state tax commission has jurisdiction to entertain an appeal from appeal tax court. An appeal lies from state tax commission on questions of law only. The valuation of property for taxation is not a judicial function, and court of appeals may not be required to act as a board of review in assessment of property. Proceedings of public service commission in rate case properly admitted in evidence. Prayers. Evidence. Procedure. *Baltimore v. C. & P. Tel. Co.*, 131 Md. 54-55; *Postal Tel. Co. v. Harford County*, 131 Md. 100; *Fidelity Trust Co. v. Gorman*, 134 Md. 338.

Meaning of this section made clear. Telephone company held to have right to apply to state tax commission for relief from an assessment imposed by a municipality; commission had the right to act on such application. On appeals from the state tax commission, the courts only pass on questions of law. Art. 81, sec. 19A (An. Code of 1912) was repealed by act of 1914, ch. 841 (sec. 247, *et seq.*). The commission has jurisdiction to review assessments made by cities, towns and villages other than Baltimore city. *Hyattsville v. C. & P. Tel. Co.*, 131 Md. 592.

See notes to secs. 2, 24, 249 and 253.

An. Code, sec. 246. 1914, ch. 841, sec. 2.

260. The office of State Tax Commissioner is hereby abolished immediately upon the qualification of the Commission hereby created and all the duties imposed upon or powers given by existing law (or by any Act or resolution passed at the present session of the Legislature) to the State Tax Commissioner shall devolve upon the State Tax Commission; and wherever any duties are imposed by existing law (or by any Act or resolution passed at the present session of the Legislature) upon persons or corporations to make report to the State Tax Commissioner or to perform any other act or thing in respect to his office, such duties, reports, acts and things shall be made and performed to the State Tax Commission. Wherever the State Tax Commissioner, by virtue of his office, is a member of any board, committee or other similar body, the chairman of the State Tax Commission shall hereafter serve in his place, provided that said repeal shall in no way affect the validity of any action taken by the State Tax Commissioner before May 29, 1914.

This section referred to—see notes to secs. 2, 249 and 259. *Hyattsville v. C. & P. Tel. Co.*, 131 Md. 596.