

mission. Such appeal to the State Tax Commission shall be taken either (a) within thirty days after the date of the action or failure or refusal to act complained of, or (b) if an address shall have been filed with the County Commissioners or the Appeal Tax Court by any person or corporation demanding a hearing as in the next preceding section provided, then by the person giving such address within thirty days from the date of the mailing of the notice of the action by the County Commissioners or the Appeal Tax Court to the person and address so given. No appeal on behalf of a taxpayer shall be allowed under this section from a failure or refusal to abate, reduce or reclassify an existing assessment unless application in writing for such action shall have been filed by the appellant with the assessing authority appealed from within the time limited for the filing of a demand for a hearing by Section 182 of this Article.

259. See notes to sec. 162.

See art. 5, secs. 90-1.

1929, ch. 226, sec. 184.

184. A petition of appeal provided for in the last preceding section shall set forth that the assessment or classification is illegal, specifying the ground of alleged illegality, or is erroneous by reason of over-valuation or under-valuation, 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 said petition may assign any other errors which may exist in the particular case for which an appeal is allowed, and on account of which petitioner claims to be injured. A summons, as well as a subpoena *duces tecum*,¹ shall issue from the State Tax Commission for the defendant named in such appeal requiring it to produce at the hearing before the Commission the record of its proceedings as well as all maps, plats, documents and other papers connected with the record, and the record, or a copy of the record when properly certified by the signatures of the assessing authority, shall be evidence before said Commission in the hearing. The State Tax Commission shall have full power to hear, try and determine the matter, and may require all defendants, their clerks and surveyors, or other agents as they may deem necessary, to attend and examine them on oath or affirmation and may permit or require all such explanations, amendments and additions to be made to any of the proceedings, including the petition of appeal, as it shall determine, so that the case may be properly heard and determined. The said Commission shall not be bound by the technical rules of evidence; but at the request of any party and at his expense all evidence, testimony of facts on which said Commission may act and on which its decision shall be based shall be reduced to writing and filed among the records of the Commission relating to said appeal. The said Commission is empowered to assess anew, classify anew, abate, modify, change or alter any assessment or classification appealed from, provided that in the absence of any affirmative evidence to the contrary, or of any error ap-

¹ Evidently a typographical error in act.