

parent on the face of the proceedings the assessment or classification appealed from shall be affirmed. The said Commission shall cause its decision on all appeals to be made within the time prescribed and to be certified by its Secretary under the seal of said Commission to the assessing authorities from which the appeal was taken, and to all other parties to said appeal; and such decision shall be final and conclusive in every respect unless an appeal be taken to court as hereinafter provided.

1929, ch. 226, sec. 185.

185. (a) In any proceeding before the State Tax Commission, either an original proceeding or an appeal from the County Commissioners or the Appeal Tax Court, any party in interest may file information in writing with the State Tax Commission of his address or of the address of his agent or attorney to whom all notices pertaining to said proceeding may be sent, and thereafter a copy of any order of the State Tax Commission in said matter shall be delivered to such party or his agent or attorney, or mailed, postage prepaid, to the address aforesaid; but nothing herein contained shall require any person to file such information in order to appeal as in the next succeeding section provided.

(b) In any proceeding before the State Tax Commission, whether appellate or original, any party may submit requests for rulings on points of law, similar to prayers in non-jury cases in courts of law, and the said Commission shall grant, reject or modify the same, so far as may be material to its decision.

1929, ch. 226, sec. 186.

186. (a) Any taxpayer, any city, the County Commissioners of any county, or the Attorney General on behalf of the State, may appeal from the decisions of the State Tax Commission, in the exercise of its appellate jurisdiction, on questions of law only, to the Circuit Court of any county or the Baltimore City Court of Baltimore City, in which the property or any part of the property the assessment of which is involved may be situated, or in which the taxpayer may reside or be taxable in respect thereto, or in which the office of the Commission may be situated. Such appeals shall be taken within thirty days from the date of the decision of the Commission complained of, 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. There shall be a further right of appeal to the Court of Appeals from any decision of the Circuit Court of the county, or the Baltimore City Court of Baltimore City, as the case may be. Such appeals must be taken within ten days of the final judgment or determination of the lower Court; and the Court of Appeals shall immediately hear and determine such appeal.

(b) Any taxpayer, any city, the County Commissioners of any county, or the Attorney General on behalf of the State, claiming to be aggrieved