

because of any final action taken by the State Tax Commission, in the exercise of its original jurisdiction, in assessing or refusing to assess or in re-assessing or refusing to re-assess, classify or refusing to classify, any property or computing any tax, or in increasing, reducing or abating any assessment, may appeal to the Circuit Court of any county sitting in equity, or the Circuit Court or Circuit Court No. 2 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. All such appeals shall be upon the record of proceedings before the State Tax Commission certified to the Court by said Commission, including a statement of all facts considered by said Commission on which its finding was based. Either side may introduce additional testimony or other evidence in the Circuit Court. Such petition of appeal shall set forth concisely the particulars in which the action of the Commission is claimed to be unlawful, unreasonable or against the substantial weight of the evidence. If the Court finds such error it shall remand the case to the Commission for further proceedings in accordance with its opinion or order; otherwise the action of the Commission shall be affirmed. From the final decision of the Court hearing such appeal any party named in this section may take an appeal to the Court of Appeals in the same manner as in other equity cases, but within ten days after the order appealed from; and the Court of Appeals shall immediately hear and determine such appeal.

(c) The power of the State Tax Commission 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.

See art. 5, secs. 90-1.

1929, ch. 226, sec. 187.

**187.** The appeal from the State Tax Commission provided for in the last preceding section shall be taken within fifteen days from the date of the order, action or refusal to act of the State Tax Commission, or if an address shall have been filed as hereinabove provided, then within fifteen days after the mailing, postage prepaid, of a copy of such order, action or refusal to act, to such address.

1929, ch. 226, sec. 188.

**188.** No appeal to the State Tax Commission from the County Commissioners or the Appeal Tax Court, and no appeal from the State Tax Commission to a Circuit Court, or from a Circuit Court to the Court of Appeals, shall stay or in any manner affect the collection or enforcement of the assessment or classification complained of; but upon the final determination of any such appeal any taxes which such determination may show to have been illegally collected, shall be to the extent of illegality forthwith refunded with interest, and the disbursing officers of the State and of the