

immediately transmitted to the Court of Appeals, which Court shall immediately hear and determine the questions involved in said appeal.

As enacted, the Baltimore City Court is designated as the appellate tribunal to hear appeals from Appeal Tax Court. In view of the Act of 1914, creating the State Tax Commission, the latter is substituted for the Baltimore City Court.

Monticello Co. v. Mayor, 90 Md. 416, 432. Fowble v. Kemp, 92 Md. 683. Baltimore City v. Bonaparte, 93 Md. 156. United Rys. & Elec. Co. v. Baltimore City, 93 Md. 631. Baltimore City v. Austin, 95 Md. 90. Gittings v. Baltimore, 95 Md. 419. Baltimore City v. Poole & Son, 97 Md. 69. Joesting v. Baltimore City, 97 Md. 595. Consol. Gas. Co. v. Balto. City, 101 Md. 541. Wilkens Co. v. M. & C. C., 103 Md. 293. Cahill v. Appeal Tax Court, 130 Md. 497. Aejls Co. v. Appeal Tax Court, 156 Md. 590.

Abatement of Taxes. The remedy for refusal to abate an assessment of taxes is an appeal to the Baltimore City Court under section 170 of the City Charter and *mandamus* will not lie to compel abatement by the Appeal Tax Court. Hoffman v. Sams, Daily Record, January 10, 1905.

Easements of Public Service Corporations in streets assessable for taxation.

Gas Company v. City, 105 Md. 43.

Taxation—classification and assessment of property—notice—remedial statute liberally construed; "due notice if notice left at house taxed."

Wannenwetsch v. Baltimore, 115 Md. 446.

Upon appeal to Court of Appeals under this section, only questions of law can be passed on by the Court of Appeals. Hamburger v. City, 106 Md. 481.

But where classification void Equity may enjoin.

City v. Gail, 106 Md. 684. Leser v. Wagner, 119 Md. 671. Balto. v. Schaefer, 107 Md. 40.

On appeal to City Court from assessment made of property for taxation, the presumption is that the assessment is correct, and the duty of opening the case on appeal rests on the property owner. Evidence admissible to prove assessment.

M. & C. C. v. Clarence H. Hurlock, Executor, 113 Md. 674.

170A. Vacant.

1914, ch. 532.

171. The valuation of the property subject to taxation in the City of Baltimore, as it shall appear upon the assessment books of said Court on the first day of October in each and every year, shall be final and conclusive, and constitute the basis upon which taxes for the next ensuing fiscal year shall be assessed and levied; provided that the foregoing provision shall not apply to property in the city liable to taxation, and which may have escaped or which may have been omitted in the regular course of valuation, but such property shall be valued and assessed and the owner or owners thereof charged with current taxes and back taxes, not exceeding four years, justly due thereon, whenever the same may be discovered and placed upon the assessment books; and the annual levy for each and every year shall be deemed and taken to have covered and embraced all property which was not assessed, but which ought to have been assessed, for the year for which any such levy was made. The said Court shall, on the first day of October, or as soon thereafter as practicable, in each year, make out and deliver to the City Collector a statement showing the valuation and assessment of all the property subject to taxation in said city, as it shall appear upon the assessment books of said Court on said first day of October; such statement shall contain a full list of all the real estate as the same has been valued and assessed by blocks, corresponding so far as may be practicable with the block numbers used in the Record Office