

1929, ch. 226, sec. 181.

**181.** Immediately upon the receipt of any of the reports or other information mentioned in Sections 178 and 180, the State Tax Commission shall transmit to the County Commissioners of each county and the Appeal Tax Court of Baltimore City any and all facts contained in such report or other information which may be necessary to enable them respectively properly to assess any shares of stock or other property which may be subject to assessment under this Article in their respective jurisdictions.

### Appeals.

1929, ch. 226, sec. 182. 1933, ch. 216.

**182.** Any taxpayer, or city, or the Attorney General on behalf of the State, may demand a hearing before the County Commissioners or the Appeal Tax Court of Baltimore City or the assessing authorities of any other city as to the assessment of any property or any unit of tax value, or as to the increase or reduction or abatement of any such assessment, or as to the classification thereof, for the next ensuing year; and no formal proceedings shall be required. In case of any such hearing any party in interest may file data and information bearing thereon, without regard to the technical rules of evidence. Any such person or corporation so demanding a hearing may also in writing file information with the County Commissioners or the Appeal Tax Court of his address or the address of the agent or attorney to which any notices pertaining to said matter shall be sent, provided such agent or attorney representing such person or corporation has first filed with such County Commissioners or the Appeal Tax Court of Baltimore City or the assessing authorities of any other city his right or power of attorney to represent such person or corporation. If any such address shall be filed it shall be the duty of the County Commissioners or the Appeal Tax Court to cause a statement of the order or action or refusal to act of such County Commissioners or Appeal Tax Court to be posted in the United States Mail, postage prepaid, to such address, and no action or refusal to act shall be operative as against the person giving such address until such statement shall be so mailed. No demand for a hearing shall be granted under this section unless filed in the counties before the date of finality for the taxable year in question or in Baltimore City before July first preceding the taxable year in question.

**253.** See notes to sec. 162.

See art. 5, sec. 90-1.

Secs. 182-188 referred to in calling attention to alternative remedy under sec. 153. *Baltimore v. Home Credit Co.*, 165 Md. 69.

This section referred to in construing sec. 153. *Tidewater Oil Co. v. Anne Arundel Co.*, Daily Record, April 8, 1935.

1929, ch. 226, sec. 183.

**183.** Any taxpayer, any city, or the Attorney General on behalf of the State, or a supervisor of assessments as provided in Section 175<sup>1</sup> of this Article, claiming to be aggrieved because of any assessment or classifica-

<sup>1</sup> Sec. 168 evidently intended.