

tion, or because of any increase, reduction, abatement, modification, change or alteration or failure or refusal to increase, reduce, abate, modify or change any assessment, or because of any classification or change in classification, or refusal or failure to make a change, by the County Commissioners, the Appeal Tax Court of Baltimore City or the assessing authorities of any other city, may by petition appeal to the State Tax Commission therefrom, and the State Tax Commission shall hear and determine all such appeals within sixty days from the entry thereof with said Commission. 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.

The valuation of property is not a judicial function, and the court cannot be required to act as a board of review in the assessment of property, but is confined to examination of legal principles upon which assessing board acted (decision under sec. 253 of art. 81, 1924 Code). *C. & P. Tel. Co. v. State Tax Commission*, 158 Md. 516.

Cited (as sec. 253, 1924 Code) but not construed in *McLane v. State Tax Commission*, 156 Md. 135.

This section referred to in construing art. 101, sec. 56. *Thomas v. Penna. R. Co.*, 162 Md. 515.

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 techum*,<sup>1</sup> 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

<sup>1</sup> Evidently a typographical error in act.