

Cited but not construed in *McLane v. State Tax Commission*, 156 Md. 135.
State Tax Commission v. Baltimore Natl. Bank, Daily Record, June 24, 1935.
 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 several counties and cities of the State are authorized and directed forthwith to make such refunds.

See footnote to sec. 1.

See notes to sec. 182.

Alternative Procedure as to Tax Sales.

An. Code, 1924, sec. 58. 1912, sec. 52. 1904, sec. 50. 1888, sec. 49. 1844, ch. 236, sec. 4. 1872, ch. 384. 1874, ch. 483, sec. 48. 1888, ch. 515. 1900, ch. 619.

189. Whenever a collector shall find it necessary to proceed by way of distress or execution to collect state or any other taxes, he shall first leave with the party by whom the taxes are to be paid, or with one of them, if more than one, or at his or their usual place of abode, or at the usual place of abode of one of them, if said parties or any of them reside in said county or city; or if none of the said parties live in the said county or city, set up the same on the land or premises where land or real estate is to be distrained or sold, or deliver to any person in possession thereof, a statement showing the aggregate amount of property of every description with which the person is assessed, and the amount of the taxes due thereon with a notice annexed thereto, that unless the taxes so due are paid within thirty days thereafter he will proceed to collect the same by way of distress or execution to be levied on said real or personal property. This section shall not apply to Garrett or Talbot counties.

58. See notes to secs. 69, 191, 74 and 142, and to art. 93, sec. 120.

See sec. 69, *et seq.*

In connection with the codification of secs. 189-198, inclusive, see sec. 69½ of act 1929, ch. 226. For notes on these sections prior to 144 Md., see under secs. 58-67, inclusive, page 2590, *et seq.*, of vol. 2 of Code.