

**Limitations.**

160. Limitations.

**Refund of Taxes.**

161. State taxes.  
162. County or Baltimore City taxes.

**Penal Clauses.**

163. Negligent defaults of private persons.  
164. Negligent defaults of public officials.  
165. Wilful defaults of private persons.  
166. Wilful defaults of public officials.

**State Tax Commission.**

167. Creation of Commission. Oath. Term of office and vacancies.  
168. Secretary of Commission.  
169. Clerks, stenographers and other employees.  
170. Seal. Office.  
171. Quorum. Investigation by one Commissioner. Decisions of Commission. Evidence.  
172. Procedure on appeals to Commission. Notices of assessments.  
173. Attorney General to be legal adviser of Commission.  
174. Summons for witnesses. Procedure in case of disobedience.  
175. Jurisdiction, powers and duties of Commission.  
176. Supervisors of assessments.  
177. Further powers and duties of supervisors of assessments.  
178. Supervisor of assessments in Baltimore City.  
179. Salaries of supervisors of assessments.  
180. Supervisor of assessments to be chief assessor. Appointment, removal and compensation of county assessors.  
181. Oath of assessors.  
182. Uniform plans of assessment to be formulated by Commission.  
183. County levy for expense of assessment.  
184. Failure to levy for expense of assessments or to follow instructions of Commission. Mandamus.  
185. Compensation of County Commissioners for assessment work. Clerks and counsel.  
186. Notice by advertisement of general assessments.  
187. Annual reports of corporations to State Tax Commission.  
188. Penalties for failure to file reports required by preceding section.

189. Annual reports by foreign corporations.

**Appeals.**

190. Hearing before County Commissioners or Appeal Tax Court. Filing address of party or attorney.  
191. Appeals from County Commissioners or Appeal Tax Court to State Tax Commission. Time for Appeal.  
192. Contents of petition for appeal. Procedure on appeal. Decisions.  
193. (a) Filing address of party or agent with State Tax Commission, and (b) requests for rulings on points of law.  
194. Appeals from decision of State Tax Commission to Court. Appeals to Court of Appeals. Power to assess includes power to classify.  
195. Time for appeal from State Tax Commission.  
196. Appeal not to be a stay. Refunds.

**ALTERNATIVE PROCEDURE AS TO TAX SALES.**

197. Statement of arrearages to be first left with taxpayer.  
198. Levy and notice of sale. Sale.  
199. Real estate may be sold whether there be personalty or not.  
200. Collector to report sale to Circuit Court. Proceedings.  
201. Fees for making sales.  
202. County Commissioners, Mayor or President of City Council may suspend sales. When.  
203. Description of persons as heirs of certain persons to be sufficient.  
204. Redemption of real estate sold.  
205. Deed to devisees or heirs of purchaser.  
206. Court may appoint special agent to make deed if collector dies or becomes disqualified.

**Special County and Municipal Taxes.**

207. Tax authorized for general welfare and unemployment relief.  
208. Authorized to borrow money for general welfare and unemployment relief.  
209. Procedure.  
210. Notes or certificates of indebtedness.  
211. Terms and conditions as to incurring indebtedness.  
212. Maturity of obligations.