

have power on good cause shown to it to abate or reduce any penalty imposed as aforesaid, and in that event the said Commission shall forthwith notify the Comptroller of such abatement or reduction, and only the balance, if any, of the penalties remaining after such abatement or reduction shall be collected as aforesaid.

1929, ch. 226, sec. 180. 1939, ch. 387, sec. 16.

189. If any foreign corporations qualified or licensed to do business in this State shall fail to file with the State Tax Commission any report required by law within the time required by law and for thirty days after a demand therefor in writing by the State Tax Commission, it shall forthwith, upon fifteen days notice in writing from the Commission to that effect and without the necessity of any judgment or decree of ouster, forfeit all right to do intrastate business in this State and shall be in all respects subject to the same penalties, rules and legal provisions as if it had never been qualified or licensed to do business in this State; provided that the State Tax Commission for good cause shown may excuse any reasonable delay.

Appeals.

An. Code, 1924, sec. 253. 1912, sec. 239. 1914, ch. 841, sec. 238. 1929, ch. 226, sec. 182. 1933, ch. 216.

190. 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. 171.

See art. 5, secs. 91-92.

Secs. 190-196 referred to in calling attention to alternative remedy under sec. 162. *Baltimore v. Home Credit Co.*, 165 Md. 69.

This section referred to in construing sec. 162. *Tidewater Oil Co. v. Anne Arundel Co.*, 168 Md. 495.