

This section does not authorize county commissioners to appeal from action of state tax commission, nor is there any appeal by county commissioners to state tax commission. Cases reviewed. Nothing to show that county commissioners applied to state tax commission to change or correct apportionment of assessment of corporate stock; effect of appearance of attorney. *State Tax Comm. v. Baltimore County*, 138 Md. 672.

The fact that this section limits the appellate review to questions of law, referred to in construing art. 23, sec. 113—see notes thereto. *Industrial Corp. v. State Tax Comm.*, 134 Md. 380.

This section referred to in *Hyattsville v. C. & P. Tel. Co.*, 131 Md. 593.

An. Code, 1924, sec. 253. 1912, sec. 239. 1914, ch. 841, sec. 239. 1929, ch. 226, sec. 183.

**191.** Any taxpayer, any city, or the Attorney General on behalf of the State, or a supervisor of assessments as provided in Section 184<sup>1</sup> of this Article, claiming to be aggrieved because of any assessment or classification, 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 190 of this Article.

This section applied by State Tax Commission in ordering abatement of assessment on cemetery. *Cemetery v. Baltimore Co.*, 174 Md. 284.

**259.** See notes to sec. 171.

See art. 5, secs. 91-92.

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. 70. *Thomas v. Penna. R. Co.*, 162 Md. 515.

See notes to sec. 191.

1929, ch. 226, sec. 184.

**192.** 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

<sup>1</sup> Sec. 177 evidently intended.