

the decisions of the State Tax Commission, in the exercise of its appellate jurisdiction, on questions of law only, to the Circuit Court of any county or the Baltimore City Court of Baltimore City, in which the property or any part of the property the assessment of which is involved may be situated, or in which the taxpayer may reside or be taxable in respect thereto, or in which the office of the Commission may be situated. Such appeals shall be taken within thirty days from the date of the decision of the Commission complained of, by petition setting forth the question or questions of law which it is desired by the appellant to review, and notice thereof shall be given by summons or subpoena, duly served on all parties directly in interest, by the sheriff of the county or city in which said appeal is filed. There shall be a further right of appeal to the Court of Appeals from any decision of the Circuit Court of the county, or the Baltimore City Court of Baltimore City, as the case may be. Such appeals must be taken within ten days of the final judgment or determination of the lower Court; and the Court of Appeals shall immediately hear and determine such appeal.

(b) Any taxpayer, any city, the County Commissioners of any county, or the Attorney General on behalf of the State, claiming to be aggrieved because of any final action taken by the State Tax Commission, in the exercise of its original jurisdiction, in assessing or refusing to assess or in re-assessing or refusing to re-assess, classify or refusing to classify, any property or computing any tax, or in increasing, reducing or abating any assessment, may appeal to the Circuit Court of any county sitting in equity, or the Circuit Court or Circuit Court No. 2 of Baltimore City, in which the property or any part of the property the assessment of which is involved may be situated, or in which the taxpayer may reside or be taxable in respect thereto, or in which the office of the Commission may be situated. All such appeals shall be upon the record of proceedings before the State Tax Commission certified to the Court by said Commission, including a statement of all facts considered by said Commission on which its finding was based. Either side may introduce additional testimony or other evidence in the Circuit Court. Such petition of appeal shall set forth concisely the particulars in which the action of the Commission is claimed to be unlawful, unreasonable or against the substantial weight of the evidence. If the Court finds such error it shall remand the case to the Commission for further proceedings in accordance with its opinion or order; otherwise the action of the Commission shall be affirmed. From the final decision of the Court hearing such appeal any party named in this section may take an appeal to the Court of Appeals in the same manner as in other equity cases, but within ten days after the order appealed from; and the Court of Appeals shall immediately hear and determine such appeal.

(c) The power of the State Tax Commission to assess shall in all cases include the power to classify for taxation, and the power to review an assessment on appeal shall in all cases include also the power to review any question of classification for taxation.

Order of State Tax Commission abating assessment on cemetery reversed by Court on appeal. *Cemetery v. Baltimore Co.*, 174 Md. 284.

Cited in the matter of the appeal of the Fidelity Trust Co. from the action of the State Tax Commission. (Judge Smith, Circuit Court of Baltimore City), Daily Record, June 16, 1939.

Cited in construing sec. 2 (8) and (9). *Tax Comm. v. Allied Mortgage Cos.*, 175 Md. 357.

Cited in *Canton Nat. Bank v. Tax Comm.* (Judge Adams, Circuit Court No. 2 of Baltimore City), Daily Record, Nov. 17, 1939; *Tar Products Corp. v. Tax Comm.*, 176 Md. 293.