

Failure to take appeal within time prescribed, assessment becomes final and binding (old sec. 259). *Steam Packet Co. v. Baltimore*, 161 Md. 9.

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

See notes to sec. 191.

Cited but not construed in *McLane v. State Tax Commission*, 156 Md. 135. *State Tax Commission v. Baltimore Natl. Bank*, 169 Md. 65.

Cited in *Tax Commission v. Balto. Nat. Bank*, 169 Md. 67.

See art. 5, secs. 91-92.

1929, ch. 226, sec. 187. 1939, ch. 387, sec. 17½.

**195.** The appeal from the State Tax Commission provided for in Section 194(b) shall be taken within thirty 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 thirty 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. 1937, ch. 469, sec. 188. 1939, ch. 387, sec. 14.

**196.** 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 money paid in excess of the amount properly chargeable under such determination, shall be refunded with interest by the collector to whom such excess payment was made, out of any local tax funds in his hands, for the refund of local taxes, and out of any State funds in his hands, for the refund of State taxes.

See footnote to sec. 1.

See notes to sec. 190.

#### 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.

**197.** 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.

The notice required by this section is sufficient if warning of the length of time to be given with the tax bill is complied with and a warning of that period after collector's entry on property to be sold; notice to one trustee sufficient compliance. *Young v. Cumberland*, 170 Md. 511.

Before equity will grant relief to a plaintiff whose property has been sold for taxes, he must pay or bring into court taxes due and interest thereon. Lower court sitting in the tax case held to have no power to strike out an order of ratification of a tax sale on a petition filed over three months after such ratification and over nineteen months after sale. *Reth v. Levinson*, 135 Md. 399.