

in this article, to the county commissioners or Appeal Tax Court, as the case may be, and the amount of such stock so held shall be allowed as a credit in the basis of settlement of the tax on the capital stock or property of said incorporated institution; but no credit shall be allowed to any such incorporated institution by reason of any investment on which the taxes are not so paid or payable as aforesaid.

Id s 89

Where corporation and commissioners, etc, disagree as to amount of tax

Proceedings

89. Whenever any of the corporations of this State shall propose to the county commissioners or Appeal Tax Court to make such agreement as provided by this article, and the county commissioners or Appeal Tax Court, as the case may be, shall exact and demand payment on an amount which said corporation shall consider excessive, it shall and may be lawful for such corporation to apply to the Circuit Court for the county, or to the Superior Court of Baltimore City, as the case may be, according to the *habitat* of said corporation, by petition, in writing, verified by the affidavit of the president or other proper officer of said corporation, showing the amount of the capital stock of said company, agreeably to the act of incorporation or any supplement thereto, the number of shares into which said capital is divided, and the par value of each share under the act of incorporation, and the number of shares of the said capital stock held by persons residing out of the State, the number of shares held by persons in the said county or city, and the number of shares held by persons outside of said county or city and within the State, and also a statement showing the assets of said corporation in a general way, and the estimated value of said assets, and upon the filing of said petition and said statement, it shall be the duty of the said court to appoint a day for the hearing thereof as early as can conveniently be assigned for the purpose, notice whereof shall be given to the county commissioners or Appeal Tax Court, as the case may be, by service of a copy of said petition and statement, and of the order of said court; and if the said county commissioners, or said Appeal Tax Court, shall controvert the allegations of said petition, then the matters in issue shall be tried in the usual way by a jury then and there to be impanelled, and either party, except as to mere valuation, shall be entitled to appeal within sixty days after such decision, upon any exceptions that may be taken to the opinions or directions of the court in matters of law; and such appeal shall be heard and determined at the term of the Court of Appeals then next succeeding such appeal; and the amount that may be fixed by the jury in case there be no appeal, or in case the decision below be affirmed, shall be final and conclusive, provided, that no corporation shall be entitled to have a day appointed for the hearing of said petition, unless the said corporation shall either deposit, as the said court may direct, such sum of money as the said county commissioners or said Appeal Tax Court may claim as properly demandable, or file a bond, with sureties, to be approved by said court, in double the amount of the

Within what time right of appeal