

district under the terms of this article and to value and assess the said property at its full cash value and from said assessment when so made by said assessor, there shall be no right of appeal to such persons or corporation failing to make the schedule and return as required by the said section one hundred and seventy-three of this article. For the purpose of making said assessment and valuations, said assessors shall have the power to examine under oath the person or officer of the corporation failing to make said returns and any other person or persons, who he may have reason to believe, possesses any information concerning said property.

1896, ch. 120.

184. The owner of property, or owner to whom property has been valued and who shall claim that the property so to him, her or it valued, is not owned by him, her or it, or is exempt from valuation and assessment, or any person acting in behalf of such owner, or making such claim, on behalf of such owner, may file a petition in the circuit court for that county in which the said property has been so valued, or in the Baltimore City Court, if the said property has been valued in Baltimore city, setting forth the facts of the said case and the ground upon which said exemption is claimed, or denying said ownership. The said petition shall be filed within thirty days after the return is made by the board of control and review of the county or of the city of Baltimore, in which said property shall have been valued, to the county commissioners of such county or to the Appeal Tax Court of Baltimore city, as the case may be, or within thirty days after the said property has been so valued to the said owner and notice given to him of such valuation. To said petition the county commissioners of the counties or the Appeal Tax Court of Baltimore city, according to the locality in which said valuation was made, shall be made defendants and the attorney of the county commissioners of the said county or of the Appeal Tax Court of Baltimore city, as the case may require, shall appear for the said defendants. The said defendants shall answer said petition within ten days after they have received actual notice thereof. It shall be the duty of the said circuit court, or of the Baltimore City Court, to hear the said case upon petition and answer, and upon such affidavits, if any, as the court may authorize to be