

taken by either party, on such notice as the court may prescribe at its then session, or at the earliest practicable day thereafter; and the said court shall determine whether the said property so valued to the said owner, is or is not subject to such valuation and assessment or ought not to be valued to said alleged owner. If the said court shall determine that the said property is not subject to such valuation and assessment, or ought not to be so valued, to said alleged owner, it shall by its order direct the said county commissioners or the said Appeal Tax Court as the case may be, to strike the said property from the list of property valued to such alleged owner, but if it shall determine that the said property is subject to such valuation and assessment or valuation to such alleged owner, it shall so determine by its order.

1896, ch. 120.

**185.** If it appears by the returns made as aforesaid to the county commissioners or the Appeal Tax Court of Baltimore city, that any property not exempted from valuation and assessment, has not been valued to any owner thereof, in the county or city in which the same ought to be so valued, it shall be the duty of the State tax commissioner to direct the said property to be so valued to such owner by the county commissioners of the proper county, or by the Appeal Tax Court of Baltimore city, if after giving reasonable notice of said valuation to said owner, and a hearing (if required) it shall appear that such property ought to be valued to such owner. If the county commissioners of any county or the Appeal Tax Court of Baltimore city shall refuse to give such notice of hearing or to value such property to such owner after giving an opportunity for such hearing, though the same is taxable to the owner thereof, it shall be the duty of the State tax commissioner to file a petition in the name of the State of Maryland against the county commissioners or the Appeal Tax Court, as the case may be, so refusing, and against such owner, in the circuit court of that county in which such valuation ought to have been made or in the Baltimore City Court if said valuation ought to have been made in said city. And the attorney for the county commissioners for the proper county and for the Appeal Tax Court, respectively, shall appear for the said county commissioners and the Appeal Tax Court, respectively,