

and said owner or owners, shall respectively answer the said petition in ten days after he or they shall respectively have actual notice thereof. It shall be the duty of said circuit court or 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 taken by any party to said proceedings, 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 ought or ought not to be valued to the said owner. If the said court shall determine that the said property ought not to be valued to the said owner, it shall so direct by its order; but if it shall determine that the said property is subject to valuation and assessment, it shall direct the same to be valued to the owner thereof in the assessment district in which the same ought to be so valued.

1896, ch. 120.

**186.** Any one of the parties to the proceedings mentioned in the two preceding sections, may appeal from the order of the court therein to the Court of Appeals, and on such appeal, the clerk of the court shall forthwith transmit the original papers, including the order of the court, to the Court of Appeals, and the said court shall, if then in session, immediately hear and determine the said case or shall hear and determine the same upon its reassembling.

Ibid.

**187.** It shall be the duty of the State tax commissioner to supervise strictly the conduct and proceeding of the assessors, members of the several boards of county commissioners acting as boards of control and review, and said boards of control and review of Baltimore city and clerks, and to report to the Governor all instances of neglect, or dereliction of duty on the part of any such officers, which may come to his notice or be brought to his attention, and to use his best efforts to promote the prompt and effective execution of the provisions of this article. All returns made by any assessors hereunder, and the entries made in the respective books hereunder required to be entered and recorded, shall be legibly written with ink, and not with pencil.