

Appeals.

1896, ch. 322. 1898, ch. 123, sec. 170.

17. Any person or persons or corporation claiming to be aggrieved because of any assessment made by the appeal tax court of Baltimore city, or because of the failure to reduce or abate an existing assessment, may, by petition, appeal to the Baltimore city court to review an assessment of real or personal property, for the purpose of taxation made in Baltimore city, when the petition shall set forth that the assessment is illegal, specifying the grounds of the alleged illegality, or is erroneous by reason of over valuation or is unequal in that the assessment has been made by a higher proportion of valuation than other real or personal property on the same roll by the same officers and that the petitioner is or will be injured by such alleged illegality, unequal or erroneous assessment; which appeal shall be taken within thirty days after an assessment has been made as aforesaid, or within thirty days after the refusal to reduce or abate an existing assessment, and on such appeal, the court may and shall appoint a day for hearing said appeal, which shall not be less than five nor more than thirty days after the expiration of the thirty days' limit for taking appeals as aforesaid; and shall direct the clerk of the said court to issue a subpoena *duces tecum* to the judges of the appeal tax court of Baltimore city, requiring them to produce and deliver to said court the record of the proceedings of the appeal tax court of Baltimore city, and all maps, plats, documents and other papers connected with such record; and the said court shall have full power to hear and fully examine the subject and decide on said appeal and for that purpose it is hereby authorized and empowered to adjourn from time to time, and may cause all such appeals to be consolidated, or may hear and decide them separately, and may require the said judges of the appeal tax court of Baltimore city, their clerks, surveyors or other agents and servants, or any of them, and all such other persons as the court may deem necessary to attend, and examine them on oath or affirmation; and may permit and require all such explanations, amendments and additions to be made to and of the proceedings, as the court shall deem requisite; and the person appealing to the Baltimore city court shall have a trial before the court without the intervention of a jury, and the court sitting without a jury shall ascertain or decide on the proper assessment and shall not reject or set aside the record of the proceedings of the