

transmission the said valuation and assessment shall be final; but any such bank or corporation may, within thirty days after such notification, appeal from such valuation to the comptroller of the treasury and State treasurer, stating in such appeal the reasons and grounds of such appeal; and said comptroller and treasurer shall consider the same, and if the comptroller and treasurer shall both be of the opinion that such valuation and assessment so made by the State tax commissioner is erroneous and ought to be changed, they shall change the same accordingly, and the valuation and assessment so agreed upon by the comptroller and treasurer shall be final; but if either the comptroller or treasurer shall agree with the State tax commissioner as to the correctness of the valuation so made by him, then such appeal shall be dismissed, and the original valuation shall be and remain as the true valuation of such shares.

Consumers' Ice Co. v. State, 82 Md. 136. Casualty Co.'s Case, 82 Md. 564. State v. Safe Deposit Co., 86 Md. 582. Salisbury Assn. v. Wicomico Co., 86 Md. 617. Graham v. Harford Co., 87 Md. 328. Crown Cork and Seal Co. v. State, 87 Md. 696. Monticello Co. v. Balto. City, 90 Md. 431. Clark Distilling Co. v. Cumberland, 95 Md. 478. Corry v. Balto. City, 96 Md. 321, 322

Increase of Assessment.

1888, art. 81, sec. 145. 1884, ch. 260.

163. Before increasing the assessment of any property which has heretofore been assessed, or adding any new property not valued and returned to them by the proper assessor or collector, it shall be the duty of the county commissioners or appeal tax court, as the case may be, to notify the owner of such property by a written or printed summons, containing such interrogatories in regard to such property as they may require to be answered on oath, and appointing a certain day for such owner to answer such interrogatories, either orally or in writing, and make such statement, or present such proof as he may desire in the premises; and such notice shall be served on such owner, or left at his place of abode at least five days before the day of hearing appointed in such summons; and such owner may answer such interrogatories contained in such summons, and may appear on such return day and answer the same under oath, orally, before such county commissioners or appeal tax court, and may present such testimony as he may desire, and such county commissioners or appeal tax court may think necessary and proper to be heard; and