

be valued to said owners, 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 owner, it shall, by its order, direct the said County Commissioners of the said Appeal Tax Court, as the case may be, to strike the said property from the list of property valued to such owner; but if it shall determine that the said property is subject to valuation and assessment, or valuation to said owner, it shall so determine by its order.

191. That if it appears by the returns made as aforesaid to the County Commissioners of any county, or to the Appeal Tax Court of Baltimore city, that any property not exempted from valuation and assessment under this Act, has not been valued to any owner 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 by the County Commissioners of the proper county or by the Appeal Tax Court of Baltimore city, and to direct that notice of said valuation shall be given to said owner. If the County Commissioners of any county, or the Appeal Tax Court of Baltimore city, shall refuse to value such property 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, in the Circuit Court of that county in which such valuation ought to have been made, or in the City Court of Baltimore, if said valuation ought to have been made in said city. And the State's Attorney of the proper county or city shall appear for the said State, and the said County Commissioners or Appeal Tax Court shall answer the said petition within ten days after they shall have actual notice thereof. It shall be the duty of the said Circuit Court, or City Court of Baltimore, to hear the said case upon petition and answer, and upon such affidavits, if any, as the Court may authorize to be 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 ought, or not, to be valued to the said owner.