

Tax Commission therefrom, and the State Tax Commission shall hear and determine all such appeals within sixty days from the entry thereof with said Commission. Such appeal to the State Tax Commission shall be taken either (a) within thirty days after the date of the action or failure or refusal to act complained of, or (b) if an address shall have been filed with the County Commissioners or the Appeal Tax Court by any person or corporation demanding a hearing as in the next preceding section provided, then by the person giving such address within thirty days from the date of the mailing of the notice of the action by the County Commissioners or the Appeal Tax Court to the person and address so given, or (c) if the appellant is a supervisor of assessments, such appeal shall be taken within thirty days from the date the County Commissioners send notice of their action, in writing, by mail or otherwise, to the supervisor of assessments. No appeal on behalf of a taxpayer shall be allowed under this section from a failure or a refusal to abate, reduce or reclassify an existing assessment unless application in writing for such action shall have been filed by the appellant with the assessing authority appeal from within the time limited for the filing of a demand for a hearing by Section 190 of this Article.

SEC. 2. *And be it further enacted,* That this act shall take effect June 1, 1947.

Approved April 25, 1947.

---

CHAPTER 649.

(Senate Bill 355)

AN ACT to authorize the County Commissioners of Dorchester County to purchase certain road equipment from the State Roads Commission of Maryland.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the County Commissioners of Dorchester County be and they are hereby authorized and empowered, at such time as jurisdiction over and control of the County Road System of Dorchester County is returned to said County, to purchase from the State Roads Commission and the State Roads Commission is hereby authorized to sell such road equipment as may by mutual agreement between the