

184. The owner of property, or owner to whom property has been valued and who shall claim that the property so to him, her or it valued, is not owned by him, her or it, or is exempt from valuation and assessment, or any person acting in behalf of such owner, or making such claim, on behalf of such owner, may file a petition in the Circuit Court for that county in which the said property has been so valued, or in the City Court of Baltimore, if the said property has been valued in Baltimore city, setting forth the facts of the said case and the ground upon which said exemption is claimed or denying said ownership. The said petition shall be filed within thirty days after the return is made by the Board of Control and Review of the county or of the city of Baltimore, in which said property shall have been valued to the County Commissioners of such county or to the Appeal Tax Court of Baltimore city, as the case may be, or within thirty days after the said property has been so valued to the said owner and notice given to him of such valuation. To said petition the County Commissioners of the counties or the Appeal Tax Court of Baltimore city, according to the locality in which said valuation was made, shall be made defendants and the attorney of the County Commissioners of the said county or of the Appeal Tax Court of Baltimore city, as the case may require, shall appear for the said defendants. The said defendants shall answer said petition within ten days after they have received actual notice thereof. It shall be the duty of the said Circuit Court, or of the 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, so valued to the said owner, is or is not subject to such valuation and assessment or ought not to be valued to said alleged owner. 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 alleged owner, it shall by its order direct the said County Commissioners or the said Appeal Tax Court, as the case may be, to strike the said property from the list of property valued to such alleged owner, but if it shall determine that the said property is subject to such valuation and assessment or valuation to such alleged owner, it shall so determine by its order.

185. If it appears by the returns made as aforesaid to the County Commissioners or the Appeal Tax Court of Baltimore