

Refusal to
assess prop-
erty by
boards of
control and
review.

city, that any property not exempted from valuation and assessment under this act, has not been valued to any owner thereof, 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 to such owner by the County Commissioners of the proper county or by the Appeal Tax Court of Baltimore city, if after giving reasonable notice of said valuation to said owner, and a hearing (if required) it shall appear that such property ought to be valued to such owner. If the County Commissioners of any county or the Appeal Tax Court of Baltimore city, shall refuse to give such notice of hearing or to value such property to such owner after giving an opportunity for such hearing though the same is taxable 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, and against such owner, in the Circuit Court of that county in which such valuation ought to have been made or in the Baltimore City Court if said valuation ought to have been made in said city. And the attorney for the County Commissioners for the proper county and for the Appeal Tax Court, respectively, shall appear for the said County Commissioners and the Appeal Tax Court, respectively, and said owner or owners shall, respectively answer the said petition in ten days after he or they shall, respectively, have actual notice thereof. It shall be the duty of said Circuit Court or Baltimore City Court, to hear the said case upon petition and answer, and upon such affidavits, if any, as the court may authorize to be taken by any party to said proceedings, 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 ought not to be valued to the said owner. If the said court shall determine that the said property ought not to be valued to the said owner, it shall so direct by its order; but if it shall determine that the said property is subject to valuation and assessment, it shall direct the same to be valued to the owner thereof in the assessment district in which the same ought to be so valued.

Right of
appeal.

186. Any one of the parties to the proceedings mentioned in the two preceding sections, may appeal from the order of the court therein to the Court of Appeals, and on such appeal, the clerk of the court shall forthwith transmit the original papers, including the order of the court, to the Court of Ap-