

tion in the Circuit Court for that county in which the said property has been so valued, setting forth the facts of the said case and the ground upon which said exemption is claimed or denying all 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 in which said property shall have been valued to the County Commissioners of such county, 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 shall be made defendants, and the attorney of the County Commissioners of the said county 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 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 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.

SEC. 22. If it appears by the returns made as aforesaid to the County Commissioners 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, 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 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 so refusing, and against such owner, in the Circuit Court of that county