

held by him or them. Such report shall be in such form as the State Tax Commission may prescribe, and shall contain such further information, if any, as the State Tax Commission may require in order to determine whether said shares are taxable and the taxable value thereof and the correctness or incorrectness of said lists. If any such foreign corporation shall fail to file such report within the time hereinabove specified and for fifteen days after a demand therefor in writing by the State Tax Commission, it shall forthwith upon proclamation to that effect by the State Tax Commission and without the necessity of any judgment or decree of ouster, forfeit all right to do business in this State and shall be in all respects subject to the same penalties, rules and legal provisions as if it had never been licensed to do business in this State; provided that the State Tax Commission for good cause shown may excuse any reasonable delay.

181. Immediately upon the receipt of any of the reports or other information mentioned in Sections 178 and 180, the State Tax Commission shall transmit to the County Commissioners of each county and the Appeal Tax Court of Baltimore City any and all facts contained in such report or other information which may be necessary to enable them respectively properly to assess any shares of stock or other property which may be subject to assessment under this Article in their respective jurisdictions.

Appeals.

182. Any taxpayer, or city, or the Attorney General on behalf of the State, may demand a hearing before the County Commissioners or the Appeal Tax Court of Baltimore City or the assessing authorities of any other city as to the assessment of any property or any unit of tax value, or as to the increase or reduction or abatement of any such assessment, or as to the classification thereof, for the next ensuing year; and no formal proceedings shall be required. In case of any such hearing any party in interest may file data and information bearing thereon, without regard to the technical rules of evidence. Any such person or corporation so demanding a hearing may also in writing file information with the County Commissioners or the Appeal Tax Court of his address or the address of the agent or attorney to which any notices pertaining to said matter shall be sent. If any such address shall be filed it shall be the duty of the County