

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1949.

Approved April 22, 1949.

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CHAPTER 413

(House Bill 657)

AN ACT to repeal and re-enact, with amendments, Sub-sections (a) and (b) of Section 194 of Article 81 of the Annotated Code of Maryland (1947 Supplement), Title "Revenue and Taxes", sub-title "Appeals", and to make provision with respect to certain pending appeals, all relating to the time within which appeals to the Court of Appeals may be taken.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sub-sections (a) and (b) of Section 194 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "Appeals", be and they are hereby repealed and reenacted, with amendments, so as to read as follows:

194. (a). Any taxpayer, any city, the County Commissioners of any county, or the Attorney General on behalf of the State, may appeal from the decisions of the State Tax Commission, in the exercise of its appellate jurisdiction, on questions of law only, to the Circuit Court of any county or the Baltimore City Court of Baltimore City, in which the property or any part of the property the assessment of which is involved may be situated, or in which the taxpayer may reside or be taxable in respect thereto, or in which the office of the Commission may be situated. Such appeals shall be taken within thirty days from the date of the decision of the Commission complained of, by petition setting forth the question or questions of law which it is desired by the appellant to review, and notice thereof shall be given by summons or subpoena, duly served on all parties directly in interest, by the sheriff of the county or city in which said appeal is filed. If the Court finds against the Commission, it shall remand the case to the Commission for further proceedings in accordance with its opinion or order; otherwise the action of the Commission shall be affirmed. There shall be a further right of appeal to the Court of Appeals from any decision of the Circuit Court of the county, or the Balti-