

more City Court of Baltimore City, as the case may be. Such appeals must be taken within thirty days of the final judgment or determination of the lower Court; and the Court of Appeals shall immediately hear and determine such appeal.

(b) Any taxpayer, any city, the County Commissioners of any county, or the Attorney General on behalf of the State, claiming to be aggrieved because of any final action taken by the State Tax Commission, in the exercise of its original jurisdiction in assessing or refusing to assess or in re-assessing or refusing to re-assess, classify or refusing to classify, any property or computing any tax, or in increasing, reducing or abating any assessment, may appeal to the Circuit Court of any county sitting in equity, or the Circuit Court or Circuit Court No. 2 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. All such appeals shall be upon the record of proceedings before the State Tax Commission certified to the Court by said Commission, including a statement of all facts considered by said Commission on which its finding was based. Either side may introduce additional testimony or other evidence in the Circuit Court. Such petition of appeal shall set forth concisely the particulars in which the action of the Commission is claimed to be unlawful, unreasonable or against the substantial weight of the evidence. If the Court finds such error 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. From the final decision of the Court hearing such appeal any party named in this section may take an appeal to the Court of Appeals in the same manner as in other equity cases, but within thirty days after the order appealed from; and the Court of Appeals shall immediately hear and determine such appeal.

SEC. 2. *And be it further enacted*, That the time for filing an appeal to the Court of Appeals from any Court in any of the Counties or in Baltimore City in any case pending on February 1, 1949, in any such lower Court on appeal from the State Tax Commission under Sub-sections (a) or (b) of Section 194 of Article 81 of the Annotated Code of Maryland (1947 Supplement) shall not expire until thirty days after the effective date of this Act.

SEC. 3. *And be it further enacted*, That any provision of any law inconsistent with this Act is hereby repealed to the extent of such inconsistency.