

any person liable to pay the same to the State from and after the time when notice has been given that such tax has become due and payable as provided herein. Notice of such lien shall be filed by the Comptroller with the clerk of the circuit court of the county in which said property is located, or if located in Baltimore City, with the clerk of the Superior Court of Baltimore City. Each clerk of court shall accurately and promptly record and index all such notices of lien filed with him by the Comptroller and shall enter such lien in the judgment docket of the court, stating the name of the delinquent taxpayer, the amount of the lien and the date thereof. The lien provided for in this section shall have the full force and effect of a lien of judgment. Unless another date is specified by law, the lien arising at the date of nonpayment as in this section specified and provided for, shall continue with the same force and effect as a judgment lien. ANY SUCH LIEN ON PERSONAL PROPERTY SHALL NOT BE EFFECTIVE AS AGAINST AN INNOCENT PURCHASER FOR VALUE UNLESS THE PERSONAL PROPERTY HAS BEEN LEVIED UPON BY AN OFFICER OF A COURT.

352. Appeal from determination of Comptroller.

Any taxpayer dissatisfied with any final determination of the Comptroller upon application for revision of any assessment or refusal of refund, may, within [sixty (60)] *thirty (30)* days after notice by the Comptroller of his determination, appeal from such determination to the circuit court for the county in which the taxpayer regularly conducts his business, or in the county in which the transactions occurred upon which the assessment is based, or to the Baltimore City Court if the taxpayer regularly conducts his business in Baltimore City, or if the transactions on which the assessment is based, occurred in ~~Baltimore~~ BALTIMORE City. Such appeal shall be limited to questions of law only, but the Comptroller shall file in the court to which the appeal has been taken a certified copy of the record of proceedings held before him. Such appeals shall be taken 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 taxpayer, or the Attorney General on behalf of the State, or the Comptroller are dissatisfied with the determination of the circuit courts for the counties or the Baltimore City Court, as the case may be, they or either of them may appeal to the Court of Appeals of Maryland.

368. How notice given.

Any notice authorized or required under the provisions of this subtitle may be given by mailing the same to the person for whom it is intended in a postpaid envelope addressed to such person at the address given in his last return filed by him or in any application made by him pursuant to the provisions of this subtitle. If no return has been filed or no application made, notice may be given by mailing the same to such address of the person for whom it is intended as may be obtainable. The mailing of such notice shall be presumptive evidence of the receipt of the same by the person to whom it is addressed. Any period of time which is determined according to the provisions of this subtitle by the giving of notice shall commence to run from the date of mailing of such notice.