

upon a member of the Board of Appeals or upon such person as the Board of Appeals may designate. With its answer, the Board of Appeals shall certify and file with said court all documents and papers and a transcript of all testimony, if any, taken in the matter, together with its findings of fact and decision therein. In any judicial proceeding under this section, the findings of the Board of Appeals as to the fact, if supported by evidence and in the absence of fraud, shall be conclusive and the jurisdiction of said Court shall be confined to questions of law. An appeal may be taken to the Court of Appeals of Maryland in the same manner, but not inconsistent with the provisions of this act, as is provided in civil cases. It shall not be necessary, in any judicial proceeding under this section, to enter exceptions to the rulings of the Board of Appeals. In the event a final judgment is rendered in favor of such employer the Board of Appeals EXECUTIVE DIRECTOR shall refund to such employer, as provided in sub-section (b) of this section, an amount equal to the amount of contributions or interest found by said court to have been invalid or illegally collected.

7. (d) *Appeal to the Board of Appeals.*

*On his own motion or on the application of an employing unit, the Executive Director shall, on the basis of facts found by him determine whether an employing unit is an employer and whether services performed for it constitute employment, and the contribution rate to be assigned to an employer. A notice of the Executive Director's determination, which shall include a statement of the supporting facts found by the Executive Director, shall be mailed to the last known address of the employing unit affected.*

*Within fifteen (15) days after a notice of determination was mailed to the last known address of an employing unit or otherwise delivered to it, that employing unit may appeal to the Board of Appeals, and said appeal shall be allowed as a matter of right. The Executive Director shall be a party to such appeal.*

*The Board of Appeals shall afford the parties a reasonable opportunity for a fair hearing as provided in the case of hearings on questions involving benefits in Section 6 of this Act. A record shall be kept of all testimony and proceedings before the Board of Appeals. The decision of the Board of Appeals, which shall be written, shall be mailed to the last known address of the employing unit affected and to the Executive Director, along with such order as may be necessary to give effect to the decision.*

*The decision of the Board of Appeals shall be final unless the employing unit involved in the proceedings before the Board of Appeals initiates judicial review in accordance with the provisions of Section 14. (c) of this Act.*

SEC. 2. And be it further enacted, That this Act shall take effect June 1, 1957.

Approved April 10, 1957.