

grant, reject or modify the same, so far as may be material to its decision.

(l) Any party to such proceedings may appeal from the Court's final order to the Circuit Court of any County or the Baltimore City Court of Baltimore City, wherein the property or any part of the property the assessment of which is involved may be situated. Such appeal shall be taken within thirty days of the date of the order complained of, or if an address shall have been filed, as hereinabove provided, then within thirty days after the mailing, postage prepaid, of the copy of the final order of the Court to such address. In the event of such appeal, the Court shall file and include in the record of the case its findings of fact and conclusions of law on which it based its decision and order. The Circuit Court of the County or the Baltimore City Court of Baltimore City, shall hear the case de novo without a jury and may affirm, reverse, remand or modify the order appealed from; provided, that in the absence of any affirmative evidence to the contrary, or of any error apparent on the face of the proceedings, such shall be affirmed.

(m) 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 Baltimore 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.

230. No appeal to the Court shall be allowed until the party seeking to appeal has exhausted his remedies before the Department, the Appeal Tax Court, the County Commissioners, the Board of Municipal and Zoning Appeals of Baltimore City, or other assessing or taxing authority, as the case may be.

231. The [Commission, or any member thereof, or the Secretary,] Clerk shall have power to issue summons as well as subpoenas duces tecum for witnesses to appear before [said Commission,] the Court [the same] to be served by the sheriff or his deputy of the jurisdiction where the person to be summoned is found, or [may be served by any employee of said Commission] by the Clerk or Deputy Clerk of the Court. Upon request of any party to proceedings before the [Commission] Court, the [Commission] Court shall issue subpoenas to compel the attendance of witnesses and compel the production of pertinent testimony, documents, accounts or other records at hearings before the [Commission] Court and at depositions to be taken by such party. Any such party shall have the right to take depositions within or without the State of Maryland as provided by law. If a person summoned to attend before the [Commission or a Commissioner] Court fails to obey the command, without reasonable cause, or if a person in attendance before the [Commission or a Commissioner] Court shall, without reasonable cause, refuse to be sworn or examined, or answer a question, or produce a book or paper when ordered to do so pursuant to summons, the [Commission or Commissioner] Court may, and, upon request of any party to proceedings before the [Commission] Court, shall apply to any judge of the Supreme Bench of Baltimore City or of the Circuit Court of any county, upon proof by affidavit of the fact, for a rule or order returnable within not less than two nor more than five days, directing such