

authority under the last preceding section, may by petition appeal to the [State Tax Commission] Maryland Tax Court therefrom [], as provided in Section 229 in this Article, and [the State Tax Commission] said Court shall hear and determine all such appeals within sixty days from the entry thereof. [with said Commission.] Such appeal [to the State Tax Commission] shall be taken either (a) within thirty days after the date of the action or failure or refusal to act complained of, or (b) if an address shall have been filed with the [County Commissioners or the Appeal Tax Court] final assessing authority appealed from by any person or corporation demanding a hearing as in Section 255 provided, then by the person giving such address within thirty days from the date of mailing of the notice of the action by the [County Commissioners or the Appeal Tax Court] final assessing authority to the person and address so given or (c) if the appellant is a supervisor of assessments, such appeal shall be taken within thirty days from the date the [County Commissioners] final assessing authority [send] sends notice of [their] its action, in writing, by mail or otherwise, to the supervisor of assessments. No appeal on behalf of a taxpayer shall be allowed under this section from a failure or refusal to abate, reduce, or reclassify an existing assessment unless application in writing for such action shall have been filed by the appellant within the time limited assessing authority [appeal] appealed from within the time limited for the filing of a demand for a hearing by Section 255 of this Article.

(b) A petition of appeal provided for by Sub-section (a) of this section shall set forth that the assessment or classification is illegal, specifying the ground of alleged illegality, or that the assessment is unequal in that it has been made at a higher proportion of value than other property of the same class, or said petition may assign any other errors which may exist in the particular case for which an appeal is allowed, and on account of which petitioner claims to be injured.

257. (Proceedings before the State Department of Assessments and Taxation; Notices.) In any proceeding before the Department, any party in interest may file information in writing of his address or of the address of his agent or attorney to whom all notices pertaining to said proceeding may be sent, and thereafter a copy of any order in said matter shall be delivered to such party or his agent or attorney, or mailed postage prepaid, to the address as aforesaid; but nothing herein contained shall require any person to file such information in order to appeal, as provided in Sections 259 and 260.

258. (Ordinary Taxes Assessable by the Department; Appeals to Maryland Tax Court.) 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 Department with respect to ordinary taxes assessable by it in assessing or refusing to assess or in reassessing or refusing to re-assess, classifying or refusing to classify, any property or computing any tax, or in increasing, reducing or abating any assessment, may appeal to the Maryland Tax Court as provided in Section 229 of this Article. Such appeal shall be taken within thirty days from the date of the order, action or refusal to act of the Department complained of, or if an address shall have been filed as provided in Section 257