

(d) *Any person appearing and acting for himself, or for a partnership of which he is a member, or for a corporation of which he is an officer, and attorneys at law who are admitted to practice before the Court of Appeals of Maryland, and certified public accountants who are authorized to practice in Maryland shall be authorized to practice before the Court.*

(e) *Upon receipt of a petition of appeal, the Clerk shall forthwith issue a summons and subpoena duces tecum to the assessing or taxing authority or other agency appealed from, requiring it to produce at the hearing the record of the proceedings, as well as all maps, plats, documents and other papers connected with the record, and the record or a copy thereof properly certified by the assessing or taxing authority or other agency appealed from shall be evidenced before the Court at the hearing.*

(f) *The Court shall have full power to hear, try and determine any matter before it and may permit or require all explanations, amendments and additions to be made to any of the proceedings or pleadings, including the petition of appeal, as in its discretion shall be necessary or desirable so that the case may be properly heard and determined. The Court shall not be bound by the technical rules of evidence.*

(g) *Upon the request of any party in interest, the Court, in its discretion, may submit to a Court of law, in the jurisdiction where the taxpayer resides or carries on business, issues of fact for trial before a jury; provided, however, that in no event shall any question as to the valuation of property be so submitted.*

(h) *The Court is empowered to assess anew, classify anew, abate, modify, change or alter any valuation, assessment, classification, tax or final 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, the assessment, classification or order appealed from shall be affirmed.*

(i) *The Court shall hear and determine all appeals promptly. In proper cases the court shall file a written order. Copies of said order shall be certified by the Clerk, under the seal of the Court, to the agency appealed from and to all parties to the appeal. Such order shall be final and conclusive, unless an appeal be taken to the Circuit Court of any County or the Baltimore City Court of Baltimore City as hereinafter provided.*

(j) *In any proceedings before the Court any party in interest may file information in writing with the Court 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 of the Court in said matter shall be delivered to said party or his agent or attorney, or mailed, postage prepaid, to the address aforesaid; but nothing herein contained shall require any person to file such information in order to appeal, as provided in Sub-section (l) of this section.*

(k) *In any proceeding before the Court, any party to such proceedings may submit requests for rulings on points of law, similar to prayers in non-jury cases in courts of law, and the Court shall*