

court shall deem just and proper, and shall cause the proceedings and decisions on said appeals to be entered in the book containing the record of the proceedings of the judges of the appeal tax court, certified by the clerk under the seal of the court, and the book to be transmitted to the judges of the appeal tax court of Baltimore city, which shall be final and conclusive in every respect, unless an appeal be taken to the court of appeals, and such record book, or a copy of the proceedings therein, or any part of such proceedings, whether in or out of court, certified by the judges of the appeal tax court of Baltimore city, under the seal of said city, shall be evidence in any court in this State, and the judge of the Baltimore city court shall have full power, in his discretion, to require the costs of any appeal or any part thereof, to be paid by all or every of the appellants, or by the city of Baltimore, as the circumstances of each appeal, in his opinion, shall justify. This section not to apply to assessments made under the act of 1896, chapter 120.

This section has no application to assessments of distilled spirits—see section 218, *et seq.* *Monticello Co. v. Baltimore*, 90 Md. 432.

If the property owner who feels aggrieved by an assessment, fails to pursue the remedy pointed out by this section, he can not be relieved in equity, save in a strong case; requisites of such case. *O'Neale v. Virginia Bridge Co.*, 18 Md. 23.

See sec. 165 and notes; see also, sections 171, 183 and 204.

As to appeals from decisions of county commissioners, see art. 5, sections 84 and 85.

1910, ch. 430 (p. 246).

19. Any person or persons, or corporation, claiming to be aggrieved because of any assessment made by county commissioners of any one of the counties of this State, or because of the failure to reduce or abate an existing assessment, may, by petition, appeal to the circuit court of the county in which said property is situated; and all of the directions set forth in section 18 of this article relating to the taking, prosecution and determination of the appeal thereby authorized to the Baltimore city court shall be applicable, upon the taking of the said appeal, to the proceedings in said circuit court of the county, and said circuit court shall have all the powers and discharge all the duties which are required of the said Baltimore city court in the said section 18; and the said county commissioners from which the appeal authorized by this section is taken, and their clerks, surveyors or other agents or servants, shall do all the things in connection with said appeal, which are mentioned to be done by the judges of the appeal tax court of Baltimore city in said section 18, and upon the termination of said proceedings in said circuit court it shall cause the proceedings and decisions on said appeals to be entered in the book containing the record of the proceedings of the said county commissioners, certified by the clerk under the seal of the court, and the book to be transmitted to the said county commissioners, which shall be final and conclusive in every respect, unless an appeal be taken to the court of appeals, as hereinafter provided; and such record book, or a copy of the proceed-