

ings therein, or any part of such proceedings, whether in or out of court, certified by the county commissioners, shall be evidence in any court in this State, and the judges of said circuit court shall have full power, in their discretion, to require the costs of appeal, or any part thereof to be paid by all or every of the appellants, or by the county, as circumstances of each appeal, in the opinion of said court, shall justify. None of the provisions of this section shall apply to assessments made under the act of 1896, chapter 120.

An appeal may be taken to the court of appeals by either the petitioner or petitioners, or by the county commissioners, within ten (10) days after the rendition of said judgment or order by the said circuit court, and the records shall be immediately transmitted to the court of appeals of Maryland, which court shall immediately hear and determine the questions involved in said appeal.

1904, art. 81, sec. 18. 1896, ch. 322, sec. 18 B.

20. If a final judgment shall not be given in time to enable the assessors or other officers to make a new or corrected statement for the use of the proper authorities in levying taxes, and if it shall appear from such judgment that said assessment was illegal, erroneous or unequal, then there shall be audited and allowed to the petitioner in next year's tax levy, and paid to the petitioner the amount, with interest thereon from the date of the payment, in excess of what the tax should have been, as determined by said judgment or order of court.

See art. 95, sec. 13, and art. 19, sec. 19.

Assessment—Removals of Property.

Ibid. sec. 19. 1888, art. 81, sec. 19. 1860, art. 81, sec. 20. 1841, ch. 23, sec. 41. 1874, ch. 483, sec. 18. 1898, ch. 123, sec. 158.

21. Every person who shall remove to any county or city from the county or city in which his property has been assessed, or from any other place without the State, and whose personal property has not been assessed for the county or city to which he has removed, or any other person whose property or some part thereof has not been assessed, shall, when required by the collector of the county in which his personal property or the personal property under his care or management doth lie, or by the appeal tax court for the city of Baltimore, give to such collector or appeal tax court a full and particular account of his personal property in said county or city, and of all the personal property in his possession or under his care and management, liable to be assessed, and which before that time shall not have been assessed in the said county or city, and the name of the person to whom it belongs.

• *Ibid.* sec. 20. 1888, art. 81, sec. 20. 1860, art. 81, sec. 21. 1841, ch. 23, secs. 14, 41, 42. 1874, ch. 483, sec. 19. 1898, ch. 123, sec. 159.

22. If any person shall, when required by a collector or by the appeal tax court, or after ten days' notice, neglect to render the account required in the last preceding section, he shall forfeit a sum not exceed-