

19.

This section does not give a right of appeal from the value placed upon property by the Board of Control and Review acting under the act of 1910, chapter 300, known as the General Re-Assessment Law. The assessment, reduction and abatement spoken of in this section refer to such only as can properly be made by the county commissioners from time to time, and not such as assessors and Boards of Control and Review make when there is a new general assessment. The failure to reduce or abate at which a party may feel aggrieved is "the failure to reduce or abate an *existing* assessment." The portion of this section providing that none of its provisions should "apply to assessments under the act of 1896, chapter 120," does not mean that this section was to be subject to the act of 1910, chapter 300. C. & P. Tel. Co. v. Allegany County, 116 Md. 225.

1912, ch. 599.

19A. Any person or persons, or corporation, claiming to be aggrieved because of any assessment made by any officer or officers of any municipal corporation incorporated under the laws of the State of Maryland and located therein, other than Baltimore City, or because of the failure to reduce or rebate any existing assessments by whomsoever made, may by petition appeal to the Circuit Court of the county in which said property is situated; and all directions set forth in section 18 of this article relating to 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 officer or officers of said municipal corporation 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 officer or officers of said municipal corporation, certified by the clerk under the seal of the Court, and the book to be transmitted to the said officer or officers of said municipal corporation, which shall be final and conclusive in every respect, unless an appeal be taken to the Court of Appeals as hereinafter provided; and said record book or a copy of the proceedings therein, or any part of said proceedings whether in or out of Court, certified by said officer or officers of said municipal corporation, 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 said municipal corporation, as the circumstances of each appeal, in the opinion of such Court shall justify.