

sive in every respect, unless an appeal be taken to the Court of Appeals. Such record book or copy of the proceedings therein, or any part of such proceedings, whether in or out of Court, certified by the judges of the said Appeal Tax Court, under seal of said city, shall be evidence in any Court in this State, and the judge of said Baltimore City Court shall have full power, in his discretion, to require the cost of any appeal or any part thereof to be paid by all or any of the appellants or by the city, as the circumstances of each appeal, in his opinion, shall justify. In no case shall any such appeal stay or suspend the power or duty of the city to levy or collect taxes upon the property involved in said appeal, but such levy and collection shall proceed in all respects as if no appeal had been taken. If a final judgment shall not be given in time to enable the assessors, judges of the Appeal Tax Court, or other officers to make a new or correct statement of the assessment, or classification, for the use of the proper authorities in levying taxes, and if it shall appear from such judgment that said assessment was unequal or said assessment or classification was illegal or erroneous, then there shall be audited, allowed and paid to the petitioner by the Comptroller 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 the Baltimore City Court, and if on appeal by the city, the Baltimore City Court should decide that the valuation and assessment was lower than it should have been, or that the classification was erroneous and at a lower rate than it should have been, or that the property should be assessed or classified, the Baltimore City Court shall ascertain and fix the valuation and assessment, or classification, of said property, then the Comptroller shall audit and charge the respondent or respondents with the difference in said valuation, assessment or classification, as fixed by the Baltimore City Court and that fixed by the Appeal Tax Court, which amount of difference shall be a lien on the property involved in the proceedings. An appeal may be taken to the Court of Appeals by either the petitioner or petitioners, or the city, within ten days after the rendition of said judgment or order by the Baltimore City Court, and the record shall be immediately transmitted to the Court of Appeals, which Court shall immediately hear and determine the questions involved in said appeal.*

See notes to this section in volumes 2 and 3 of the Annotated Code.

*Since the act of 1908, chapter 167, amended this section without reference to its being a part of the public general laws, that act was overlooked in reproducing this section in the code of 1912. The section is here reproduced in order to correct this error.