

spect, 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.

This section referred to in holding that where taxpayer invoked exercise of appellate power of S. T. C., was present at the hearing and appears to have given evidence and been heard, he cannot complain of lack of notice of commission's action. *Humbird v. State Tax Commission*, 141 Md. 415.

This section has no application to assessments of distilled spirits—see sec. 229, *et seq.* *Monticello Co. v. Baltimore*, 90 Md. 432.

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

This section referred to in construing secs. 253 and 259—see notes to sec. 253. *State Tax Com. v. Baltimore County*, 138 Md. 674.

This section referred to—see notes to secs. 249 and 259. *Hyattsville v. C. & P. Tel. Co.*, 131 Md. 592.

This section referred to in construing sec. 25—see notes thereto. *C. & P. Tel. Co. v. Allegany County*, 116 Md. 226.

See sec. 170 and notes; see also secs. 176, 188 and 215.

As to appeals from decisions of county commissioners, see art. 5, secs. 90 and 91.