

either upon appeal by a property owner, or upon its own motion, value any taxable property, increase, diminish or abate any property not heretofore assessed, or increase the valuation of any property, they shall first give notice to the owner or person in charge of said property, in such manner as shall be prescribed by ordinance, to show cause why the same should not be valued, or the valuation thereof not increased, as the case may be; and said Board shall have power to correct erroneous assessments and to hear complaint thereunder and to adjust any assessment found by it to be erroneous, if any person, persons or corporation shall feel aggrieved by the assessment or valuation of the assessors, either in an intermediate or general assessment, or by the assessment or valuation of the City Register, or by any proceeding of theirs or his, in revising, amending, correcting, changing or revaluing the assessment on the property of such person, persons or corporation, he, she, they or it, may appeal to the Board of Aldermen, whose duty it shall be, under such terms as may be prescribed by ordinance, to examine into the merits of such appeal, and their decision in the premises shall be final on all questions of fact, and questions concerning the valuation of said property; but whenever a question of law is involved, the petitioner may appeal to the Circuit Court for Frederick County, provided the appeal be taken within thirty days after the decision of the Board of Aldermen, when sitting as a Board of Equalization and Review. When an appeal has been taken, the Circuit Court for Frederick County shall appoint a day for hearing such appeal, which shall not be less than five nor more than thirty days after the expiration of the thirty days limited for taking appeals as aforesaid. The Circuit Court for Frederick County shall have full power to hear and fully examine into and decide all questions of law involved in said appeal, and for that purpose it is hereby authorized and empowered to adjourn from time to time, and may cause all or any of such appeals to be consolidated, or may hear and decide them separately, and may require all such persons as said Court may deem necessary to attend, and examine them on oath or affirmation, and may permit and require all such amendments and additions to be made to and of the proceedings as the Court shall deem requisite. The party appealing to the Circuit Court for Frederick County shall have a trial before the Court, upon the questions of law involved, without the intervention of a jury, and the Court shall not reject or set aside the proceedings of the Board of Equalization and Review for any defect or omission in either form or substance, but shall amend and supply all such defects and omissions. In no case shall any such appeal stay or suspend the power or duty of the city, or its authorized agent, 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 or other officers to make a new or correct statement for the use of the proper authorities, in levying taxes, and if it shall appear from such judgment that said assessment was illegal, then there shall be allowed and paid to the petitioner by the City Register the amount