

with interest thereon from the date of the judgment, in excess of what the tax should have been, as determined by said judgment or order of the Circuit Court for Frederick County. An appeal may be taken to the Court of Appeals by either the petitioner or the Mayor and Aldermen of Frederick, within ten days after the rendition of said judgment or order, by the Circuit Court for Frederick County, and the record shall be immediately transmitted to the Court of Appeals, which Court shall hear and determine the question involved as soon thereafter as practicable. In the absence of any appeal the action of the assessors, City Register or Board of Equalization and Review shall be final. The Board of Aldermen when sitting as a Board of Equalization and Review, shall have full power and authority to examine any person, including the party complaining, on oath, or affirmation, as the case may be, touching the particulars of value of his property, and may abate or increase the assessment or valuation of said assessors or City Register as the exigencies of the case and right and justice may require. In case of a disagreement among the members of the Board of Equalization and Review, the concurrence of a majority of them shall be necessary for the passage or adoption of an assessment. The Mayor shall not act as a member of the Board of Equalization and Review, but the President of the Board of Aldermen shall preside at all meetings of said Board when sitting as a Board of Equalization and Review.

1908, ch. 57, sec. 245F. 1918 Code, sec. 252.

**230.** In case of the refusal or inability of any or all of the assessors to execute the duties of their office by reason of sickness or otherwise, the Mayor shall, subject to confirmation by the Board of Aldermen, appoint some other person or persons, in his or their place as the case may be. And in case of a disagreement among the assessors, the concurrence of a majority of them shall be necessary for the passage or adoption of an assessment, or any other matter. And in the matter of assessment of property and changing assessments or revaluation of the same, every assessor provided for in this Act when employed by the city to make an assessment or revaluation shall inform himself by all lawful means of all property described in Section 232 of this Article. If any of the assessors above mentioned shall neglect to perform the duties required of him or them, he or they shall be liable to be discharged by the Mayor in his discretion; and if any assessor shall receive any consideration or payment designed or intended to influence his conduct, or act in the performance, or omission of his duty as prescribed by law as assessor, or shall corruptly do or permit to be done, or omit to do any act in the discharge of said duties, he shall be liable to immediate dismissal by the Mayor, and shall also be liable to indictment therefor, and upon conviction shall be fined not exceeding fifty dollars for each offense, and also shall be liable to imprisonment in the jail of Frederick County for not more than six months, in the discretion of the court.