

on the proper assessment, or classification, of the property for the year involved in the appeal; and neither the action, nor the record of the proceedings, of the judges of the Appeal Tax Court in the premises shall be held to be, or declared void for any reason whatsoever; provided due notice of the proceedings shall have been given to the parties entitled by said judges of the said Appeal Tax Court; and the said State Tax Commission shall assess anew, or classify anew, as the case may be, the property forming the subject of the appeal; provided, however, that in the absence of any affirmative evidence to the contrary, the assessment or classification appealed from shall be affirmed. The said State Tax Commission shall cause the proceedings and decisions on said appeals to be entered in the book containing the record of proceedings of the said Commission duly certified by the Commission, and the book to be transmitted to the judges of the said Appeal Tax Court, which shall be final and conclusive 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 State Tax Commission shall have full power, in its 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 its 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 State Tax Commission, and if on appeal by the city, the Commission 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 Commission 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 State Tax Commission 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 State Tax Commission, and the record shall be