

(g) (Witness Fees.) Witnesses subpoenaed pursuant to this section shall be allowed fees at a rate fixed by the Board. Such fees and all expenses of proceedings involving disputed claims shall be deemed a part of the expense of administering this Article.

(h) (Appeal to Courts.) Any decision of the Board of Review in the absence of an appeal therefrom as herein provided shall become final ten days after the date of notification or mailing thereof, and judicial review thereof, and judicial review thereof shall be permitted only after any party claiming to be aggrieved thereby has exhausted his remedies before the Board of Review as provided by this Article. The Board of Review shall be deemed to be a party to any judicial action involving any such decision, and may be represented in any such judicial action by the Attorney General or by any qualified attorney who is a regular salaried employee of the Board of Review, and has been designated by it for that purpose, upon the recommendation of the Attorney General.

(i) (Court Review.) Within ten days after the decision of the Board of Review has become final, any party aggrieved thereby may secure judicial review thereof by appeal to the Circuit Court of the County or the Superior Court of Baltimore City, as the case may be, in which appeal any other party to the proceeding before the Board shall be made a defendant. In such appeal, a petition which need not be verified, but which shall state the grounds upon which a review is sought, shall be served upon a member of the Board of Review, or upon such person as the Board of Review may designate and such service shall be deemed completed service on all parties, but there shall be left with the party so served as many copies of the petition as there are defendants, and the Board of Review shall forthwith mail one such copy to each such defendant. With its answer the Board of Review shall certify and file with said Court all documents and papers and a transcript of all testimony taken in the matter, together with its findings of fact and decision therein. The Board of Review may also, in its discretion, certify to such Court questions of law involved in any decision by it. In any judicial proceeding under this section, the findings of the Board of Review as to the facts, if supported by evidence and in the absence of fraud, shall be conclusive, and the jurisdiction of said court shall be confined to questions of law. Such actions, and the questions so certified, shall be heard in a summary manner and shall be given precedence over all other civil cases except cases arising under the workmen's compensation law of this state. An appeal may be taken from the decision of the Circuit Court of the County, or the Superior Court of Baltimore City, to the Court of Appeals of Maryland in the same manner, but not inconsistent with the provisions of this Article, as is provided in civil cases. It shall not be necessary, in any judicial proceeding under this section, to enter exceptions to the rulings of the Board of Review and no bond shall be required for entering such appeal. Upon the final determination of such judicial proceeding, the Board of Review shall enter an order in accordance with such determination. A petition for judicial review shall not act as a *supersedeas* or stay unless the Board of Review shall so order.

Contributions.

1936 (Dec. Sp. Sess.), ch. 1, sec. 7. 1937, ch. 527, sec. 7. 1939, ch. 278, sec. 7.

7. (a) (Payment.)

(1) On and after January 1, 1936, contributions shall accrue and become payable by each employer for each calendar year in which he is