

out from the assessors' statements, returns and certificates, and the corrections thereof made as hereinbefore provided, if any, a summary account or list or columns, in which shall be clearly and distinctly expressed the estates and property of every description whatsoever, and the value thereof affixed to them respectively, and the whole value in each election district or ward extended, and the amount of each column, and the said clerks shall lay the said summary accounts or lists of the estates and property in the several election districts before the county commissioners and the board of control and review of Baltimore city, respectively, who shall after examination and correction thereof sign and enclose the same, endorsed on public service, to the comptroller, and the board of control and review of Baltimore city shall in like manner sign and enclose to the comptroller the summary accounts and lists of the estate and property in the several wards of the said city.

To be sent to  
comptroller.

Ibid s 27  
Minutes of proceedings of  
commissioners  
&c.

179. When the county commissioners or appeal tax court of Baltimore city shall meet as aforesaid to hear appeals from the valuation of the assessors, it shall be the duty of the clerk of the county commissioners or the appeal tax court, to keep minutes of their proceedings, exhibiting briefly the valuation or omission of property complained of, the ground of complaint, the party by whom made, and the decision made with the reasons therefor.

Ibid s. 28.  
Right of appeal  
to circuit  
courts, &c.

180. The right of appeal to the next term of the circuit court of the counties, and to the superior court of the city of Baltimore, shall be allowed to any person or corporation who may consider themselves aggrieved by the judgment and decision of the said county commissioners or board of control; *provided*, however, that no appeal shall be allowed where the only question is to the correctness of the amount of assessment or valuation; this section not to prevent the state from the right of appeals.

Proviso