

said judges of the appeal tax court for any defect or omission in either form or substance, but shall amend or supply all such defects and omissions, and increase or reduce the amount of the assessment, and alter, modify and correct the record of proceedings in all or any of its parts, as the said court shall deem just and proper, and shall cause the proceedings and decisions on said appeals to be entered in the book containing the record of the proceedings of the judges of the appeal tax court, certified by the clerk under the seal of the court, and the book to be transmitted to the judges of the appeal tax court of Baltimore city, which shall be final and conclusive in every respect, unless an appeal be taken to the court of appeals, and such record book, or a copy of the proceedings therein, or any part of such proceedings, whether in or out of court, certified by the judges of the appeal tax court of Baltimore city, under the seal of said city, shall be evidence in any court in this State, and the judge of the Baltimore city court shall have full power, in his discretion, to require the costs of any appeal or any part thereof, to be paid by all or every of the appellants, or by the city of Baltimore, as the circumstances of each appeal, in his opinion, shall justify. This section not to apply to assessments made under the act of 1896, ch. 120.

1896, ch. 322, sec. 18 B.

**18.** If a final judgment shall not be given in time to enable the assessors or other officers to make a new or corrected statement for the use of the proper authorities in levying taxes, and if it shall appear from such judgment that said assessment was illegal, erroneous or unequal, then there shall be audited and allowed to the petitioner in next year's tax levy, and paid to the petitioner 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 court.

#### **Assessment—Removals of Property.**

1888, art. 81, sec. 19. 1860, art. 81, sec. 20. 1841, ch. 23, sec. 41.

1874, ch. 483, sec. 18. 1898, ch. 123, sec. 158.

**19.** Every person who shall remove to any county or city from the county or city in which his property has been assessed, or from any other place without the State, and whose personal property has not been assessed for the county or city to which he has removed, or any other person whose property or some