

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.

Clerk to keep minutes of proceedings. Sec. 27. *And be it enacted*, That 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.

Right of appeal. Sec. 23. *And be it enacted*, That 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.

Comptroller to prepare statement and report the same to the General Assembly. Sec. 29. *And be it enacted*, That it shall be the duty of the Comptroller as early as practicable, after he shall have received returns of the valuation and assessment of property in the several counties of the State and the city of Baltimore, as hereinbefore provided, to prepare a condensed statement exhibiting under appropriate heads the amount of such valuation in each of such counties and said city, and the aggregate amount of property assessed as aforesaid within this State, and report the same to the General Assembly at its next session.

Penalty for failure to perform duty. Sec. 30. *And be it enacted*, That if the County Commissioners of any county or the Mayor and City Council of Baltimore, or the members of the Appeal Tax Court or Board of Control and Review, shall fail to execute any of the duties imposed on