

compensation as the said Appeal Tax Court may deem proper. Should the clerk or Register fail to perform the duties imposed by this section, he shall be guilty of a misdemeanor, and shall be liable to indictment, and on conviction shall be fined not exceeding one hundred dollars.

169. In all cases where discoveries of assessable property are made by the said Appeal Tax Court, either from the returns of clerks, registers or assessors, or in any other way, the said Court shall assess the same, and add the same to the amount on which taxes are to be levied.

170. Any person or persons, or corporation assessed for real or personal property in the City of Baltimore and claiming to be aggrieved because of any assessment made by the said Court, or because of its failure to reduce or abate any existing assessment, may by petition appeal to the Baltimore City Court, to review the assessment. The Mayor and City Council of Baltimore may also appeal from any decision of said Court to the Baltimore City Court if it deem the public interests require that the decision of said Court should be reviewed. The petition in such appeal, other than the petition of the City, shall set forth that the assessment is illegal, specifying the grounds of the alleged illegality, or is erroneous by reason of overvaluation, or is unequal in that the assessment has been made by a higher proportion of valuation than other real or personal property on the same tax roll, by the same officers, and that the petitioner is, or will be, injured by such alleged illegality, unequal or erroneous assessment. The petition of the Mayor and City Council of Baltimore shall set forth wherein the decision of said Court is erroneous and such other facts as may be necessary to inform the Baltimore City Court of the claim of the City. A summons shall issue for the respondent or respondents named in the petition of the City returnable on such a day as the Baltimore City Court may appoint for a hearing of the matter averred in such petition. All such appeals shall be taken within thirty days after an assessment has been made as aforesaid, or within thirty days after the refusal to reduce or abate an existing assessment, or within thirty days after the action of said Court complained of by the City. On such appeals the Balti-