

said Appeal Tax Court, under seal of said City, shall be evidence in any Court in this State, and the Judge of said Baltimore City Court shall have full power, in his discretion, to require the cost of any appeal or any part thereof, to be paid by all or any of the appellants, or by the City, as the circumstances of each appeal, in his opinion, shall justify. In no case shall any such appeal stay or suspend the power or duty of the City to levy or collect taxes upon the property involved in said appeal, but such levy and collection shall proceed in all respects as if no appeal had been taken. If a final judgment shall not be given in time to enable the assessors or other officers to make a new or correct 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, allowed and paid to the petitioner by the Comptroller 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 the Baltimore City Court. And if on the appeal by the City the Baltimore City Court should decide that the valuation and assessment was erroneous and less than what it should have been, or that the property should be assessed, the Baltimore City Court shall ascertain and fix the valuation and assessment of said property, then the Comptroller shall audit and charge the respondent or respondents with the difference in said valuation and assessment as fixed by the Baltimore City Court and that fixed by the Appeal Tax Court, which amount of difference shall be a lien on the property involved in the proceedings. An appeal may be taken to the Court of Appeals by either the petitioner or petitioners or the City within ten days after the rendition of said judgment or order by the Baltimore City Court, and the record shall be immediately transmitted to the Court of Appeals, which Court shall immediately hear and determine the questions involved in said appeal.

• **171.** In the year eighteen hundred and ninety-eight, and in all succeeding years thereafter, the valuation of the property subject to taxation in the City of Baltimore, as it shall appear upon the assessment books of said Court on the first day of October in each and every year, shall be final and con-