

in an intermediate or general assessment, or by the assessment or valuation of the City Register, or by any proceeding of theirs or his, in revising, amending, correcting, changing or re-valuing the assessment on the property of such person or persons, or corporation, he, she, they or it, may appeal to the Board of Aldermen, whose duty it shall be under such terms as may be prescribed by ordinance, to examine into the merits of such appeal, and their decision in the premises shall be final on all questions of fact, and questions concerning the valuation of said property, but whenever a question of law is involved, the petitioner may appeal to the Circuit Court for Frederick county; provided, the appeal shall be taken within thirty days after the decision of the Board of Aldermen, when sitting as a board of appeal. When an appeal has been taken, the Circuit Court for Frederick county shall appoint a day for hearing such appeal, which shall not be less than five nor more than thirty days after the expiration of the thirty days limited for taking appeals as aforesaid. The Circuit Court for Frederick county shall have full power to hear and fully examine into and decide all questions of law involved in said appeal, and for that purpose it is hereby authorized and empowered to adjourn from time to time, and may cause all or any of such appeals to be consolidated, or may hear and decide them separately, and may require all such persons as said court may deem necessary to attend, and examine them on oath or affirmation, and may permit and require all such amendments and additions to be made to and of the proceedings as the court shall deem requisite. The party appealing to the Circuit Court for Frederick county shall have a trial before the court, upon the questions of law involved without the intervention of a jury, and the court when sitting without the intervention of a jury shall not reject or set aside the proceedings of the Board of Aldermen, when sitting as a board of appeals for any defect or omission in either form or substance, but shall amend and supply all such defects and omissions. 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 not 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, then there shall be allowed and paid to the petitioner by the City Register the amount, with interest thereon from the date of the judgment, in excess of what the tax should have been, as determined by said