

shall not reject or set aside the proceedings of the Board of Equalization and Review 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, or its authorized agent, 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, 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 judgment or order of the Circuit Court for Frederick County. An appeal may be taken to the Court of Appeals by either the petitioner of The Mayor and Aldermen of Frederick, within ten days after the rendition of said judgment or order, by the Circuit Court for Frederick County, and the record shall be immediately transmitted to the Court of Appeals, which Court shall hear and determine the question involved as soon thereafter as practicable. In the absence of any appeal the action of the assessors, City Register or Board of Equalization and Review shall be final. The Board of Aldermen when sitting as a Board of Equalization and Review, shall have full power and authority to examine any person, including the party complaining, on oath, or affirmation, as the case may be, touching the particulars of value of his property, and may abate or increase the assessment or valuation of said assessors or City Register, as the exigencies of the case and right and justice may require. In case of a disagreement among the members of the Board of Equalization and Review, the concurrence of a majority of them shall be necessary for the passage or adoption of an assessment. The Mayor shall not act as a member of the Board of Equalization and Review, but the President of the Board of Aldermen shall preside at all meetings of said Board when sitting as a Board of Equalization and Review.

SEC. 2. *Be it enacted*, That this Act shall take effect from the date of its passage.

Approved February 24th, 1914.