

**CHAP. 23.** Monday of January of said term, and the same shall be heard and determined as early in said term as may be practicable; and upon any appeal being entered as aforesaid from the judgment or decision of any levy court, board of commissioners or appeal tax court in regard to the said valuation, it shall be the duty of the clerk or appeal tax court immediately to make out a fair and accurate copy of the valuation or valuations made and returned by the assessors to such levy court, commissioners or appeal tax court, as the case may be, with the alterations and corrections therein made, and the proceedings of such levy court, commissioners or appeal tax court, on examining and adjusting such valuation, and in determining complaints or appeals therefrom, which minutes shall be kept in such manner as to exhibit briefly, but certainly, the complaint or appeal made from the valuation of the assessors, and the ground or grounds thereof, and the name of the persons by whom it was made, and the decision or disposition thereof, made by the levy court or commissioners or appeal tax court, as the case may be, with the ground or grounds thereof, and all other the proceedings, decisions and corrections made by the said levy court, commissioners or appeal tax court, as the case may be, in relation to the aforesaid valuation; which said transcript being prepared, and carefully examined and compared with the original, and attested by the clerk or appeal tax court, shall be transmitted to the clerk of the Court of Appeals for the Western or Eastern Shore, as the case may be.

**SEC. 30.** *And be it enacted,* That the person entering an appeal as aforesaid, shall be treated as the appellant in the Court of Appeals, and the levy court, commissioners or appeal tax court, from whose decision the appeal is prosecuted, shall be treated as the appellee, and shall appear by the Attorney General, and such other counsel as the Governor shall deem it expedient to employ, to insure a correct determination of the questions therein involved.

**SEC. 31.** *And be it enacted,* That the Treasurer for the Western or Eastern Shore, as the case may be, shall be, and hereby is authorised and directed to order and direct an appeal to be taken from any decision of the levy court or commissioners of any county or Howard district, or the said appeal tax court, confirming the valuation returned to them, or connecting the same, whereby any property is exempted from valuation, which is subjected to valuation by this act, to which said appeal the Attorney General shall appear on behalf of this State, with such associate counsel

Clerk to make out true copy of valuation, &c. for Court of Appeals

Party appealing to be treated as appellant

Appellee

Treasurer of either Shore may direct appeal to be taken