

WILLIAM GRASON, ESQUIRE, GOVERNOR.

CHAP. 23.

as the Governor shall think proper to employ; and every person or persons having an interest in sustaining said decision, may appear as appellee or appellees thereto.

Entry of any other appeal not to require a second transcript of valuation

SEC. 32. *And be it enacted*, That after a full transcript as aforesaid shall have been transmitted or directed upon any such appeal as aforesaid, it shall not be necessary to make out and transmit a second, or other copy, upon the entry of any other appeal from any decision of the same levy court, commissioners or appeal tax court, but the said other appeal shall be entered in the Court of Appeals, upon a short certificate, signed by the proper clerk or appeal tax court, that such appeal was prayed below, or upon the petition of the person appearing as appellant, addressed to the said Court of Appeals, and praying leave to enter an appeal as aforesaid; and the transcripts filed on the first appeal shall be treated as common to, and be used on the hearing of all the appeals taken from the decisions or judgments of the same levy court, commissioners or appeal tax court; but such appellant shall be required on his own appeal, to file a full statement of the grounds on which his appeal is prosecuted, and of the points on which he means to rely in support thereof; and the counsel for the appellees shall also be required in each case, to file a full statement of the grounds on which the appeal is resisted, and the particular points on which he means to insist in opposition thereto.

But first transcript to be used

SEC. 33. *And be it enacted*, That upon the argument of any such appeal as aforesaid, neither party shall be permitted to discuss any point involving merely a question of value or of regularity, or any other question of fact merely, which may appear to have been acted on by the levy court, commissioners or appeal tax court, as the case may be; but the proper subject matter of such appeal shall be the right of this General Assembly to subject to valuation and assessment, for the support of government, property which is hereby made subject thereto; and the right of this General Assembly to exempt from valuation and assessment property which is hereby exempted, and to make such provision for such valuation, assessment and exemption as is herein prescribed, and the conformity or otherwise of valuation, decision or other proceeding objected against with the provisions of this act.

Question to be discussed on an appeal

SEC. 34. *And be it enacted*, That immediately after the termination of any such appeal, it shall be the duty of the clerk of the said Court of Appeals to send a copy of the opinion of said court, properly attested, to the clerk of each of the

Copy of decision to be sent to levy courts, &c.