he is hereby authorised to note and receive from all persons now taxed or who may hereafter be assessed, statements and the requisite evidence to sustain the fact alleged of all transfers and alienation of property, all statements and evidence of persons who may have lost any negro by death or otherwise; or any other property by destruction of any sort, any sale, transfers or alienation of any stocks, public or private, or the collection or payment of any public or private security for money, or the removal of property from the county, and the clerk is hereby authorised to administer an oath to the person or persons requiring such transfer of property and stocks sold, and deduction for negroes dead or property lost, destroyed or removed from the county, or diminution of private or public securities by collection or payment; and the said clerk shall report to the said levy court at their annual meeting to note transfers and hear appeals, such applications for transfers and deductions as he may have received during the recess of the levy court, together with the evidence by him taken; and the said levy court shall then and there proceed to allow such transfers or deductions, or to reject the same, and in case such transfers or deductions be refused, the person or persons aggrieved thereby, may appeal to the county court next succeeding the time of such decision by the said levy court.

Appeal—duty of clerk.

SEC. 4. *And be it enacted*, That in case any appeal shall be taken from the decision of the said levy court refusing to make the transfers or allowances required, the clerk of said levy court is directed to proceed in the manner prescribed by the twenty-ninth section of the act, passed at March session eighteen hundred and forty-one, chapter twenty-three, in making up the record, and shall state in said record the name of the party appealing, the description of the property, stock or securities for which he, she or they claim an allowance as aliened, dead, destoyed, or collected and paid, the evidence taken by said clerk and submitted to the levy court and the decision of the said court, which record shall be transmitted to the county court by the said clerk within twenty days after such appeal shall be filed and notified to said levy court.

Clerk to make out opinion.

SEC. 5. *And be it enacted*, That the clerk of Frederick county court shall upon decision being made upon such appeal, make out and present a copy of such opinion properly attested to the levy court of said county, and such levy court shall be governed by such decision in allowing or rejecting such applications for transfers or allowances, and the levy court are authorised to levy upon the assessable property of the county all necessary costs incurred by said levy court on such appeal.