

CHAP. 337.

cates, and the corrections thereof, made as hereinbefore provided, if any, a summary account or list, or columns, in which shall be clearly and distinctly expressed the estates and property of every description whatsoever, and the value thereof affixed to them respectively, and the whole value in each election district or ward extended, and the amount of each column, and the said clerks shall lay the said summary accounts or lists of the estates and property in the several election districts, before the county commissioners respectively, who shall, after examination and correction thereof, sign and enclose the same, endorsed on public service, to the Comptroller; and the appeal tax court of Baltimore city shall, in like manner, sign and enclose to the Comptroller the summary accounts and lists of the estate and property in the several wards of the said city.

Proceedings of county commissioners, or appeal tax court, to be recorded when hearing appeals.

SEC. 31. *And be it enacted,* That when the county commissioners or the appeal tax court of Baltimore city, shall meet as aforesaid, to hear appeals from the valuation of the assessors, it shall be the duty of the clerk of the county commissioners, or the appeal tax court, to keep minutes of their proceedings, exhibiting briefly the valuation or omission of property complained of, the ground of complaint, the party by whom made, and the decision made, with the reasons therefor; and if any person shall consider him or herself aggrieved by such decision, an appeal may be taken therefrom to the Court of Appeals, then in session, and if the said court be not then in session, the appeal shall then be taken to the said court at its session next after such appeal, and all such appeals shall be heard and determined by the said court at as early a day as practicable after the appeal is made, and in preference to all other cases.

Duty of clerk of county commissioners or appeal tax court, in case of appeal.

SEC. 32. *And be it enacted,* That when any person shall make known to the county commissioners, or the said appeal tax court, his or her intention to appeal from such decision to the Court of Appeals, it shall be the duty of the clerk of said county commissioners, or the said appeal tax court, to make out a fair transcript of the valuation of the property in question, and of the minutes of the proceedings, and the decision in the case, as hereinbefore directed, and shall certify and transmit the same to the clerk of the Court of Appeals, with a short certificate that such appeal was prayed, which shall be sufficient authority to enter the case in the Court of Appeals, or the appeal may be entered, by petition of the party complaining, and the costs of such appeal shall be for or against appellant, as the court may decide.

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