

SEC. 33. *And be it enacted*, That the Comptroller shall, and he is hereby authorised to direct an appeal to be taken in the name of the State, from the decision of the county commissioners of any county, or the said appeal tax court, whereby any property is exempted from valuation contrary to law, and any person having an interest in sustaining such decision, may appear as appellee; and that it shall be the duty of the county commissioners and the appeal tax court, on or before the first day of October, in such year, to notify the Comptroller of this State, of all property which they have exempted from taxation, during the preceding year.

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Comptroller authorised to direct an appeal to be taken in name of State.

Notice to be given Comptroller of all property exempted.

SEC. 34. *And be it enacted*, That when any person shall appeal from the decision of the county commissioners, or the appeal tax court of Baltimore city, as provided for by the thirty-second section of this act, or when an appeal shall be taken by direction of the Comptroller, in the name of the State, as provided for by the thirty-third section of this act, the Comptroller shall employ some competent person or persons, learned in the law, to appear for the said county commissioners, the appeal tax court, or the State, as the case may be, and all costs which the county commissioners, the appeal tax court or the State may incur on such appeals, shall be paid by the State.

In case of appeal Comptroller may employ person to appear.

SEC. 35. *And be it enacted*, That both parties shall file a statement of the points upon which they rely, and 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 county commissioners, or the appeal tax court, as the case may be; but the proper subject matter of such appeal, shall be the right of the General Assembly to subject to valuation and assessment, for the support of government, property which is made subject thereto, and the right of the General Assembly to exempt from valuation and assessment, property which is exempted, and to make such provisions for such valuation, assessment and exemption, as is by law prescribed, and the conformity of valuation, decision, or other proceeding objected to, with the provision of this act, and existing laws.

Both parties to file statement of points upon which they rely, &c.

SEC. 36. *And be it enacted*, That immediately after the determination 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 clerks of the county commissioners in the several

Duty of clerk of court of appeals.