

lars, and whereas, in eighteen hundred and fifty four the aforesaid tract of land was sold by the trustee of Tidball's heirs to the Hon. Thomas Perry of said county, for the sum of twenty five hundred dollars, and again in the same year by the said Perry to John Everett, of said county, who now holds the said property and is paying taxes upon the sum of fifty eight hundred dollars, and whereas, the meeting of the county commissioners of said county to hear and determine appeals upon the valuation and assessment of real estate had passed before the aforesaid Everett purchased and became the owner of the said real estate, and whereas, the county commissioners now refuse to act in the matter without authority of the General Assembly of Maryland, therefore,

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the county commissioners of Allegany county, at any term of their court after the passage of this act, may take into consideration, hear, and determine, the appeal of John Everett upon the assessment and valuation of the said piece and parcel of land containing four hundred and fifty four and one fourth acres called "Clement," and known as the property of Tidball's heirs in said county, as fully as if the appeal had been made at the proper term of said court. May hear the appeal.

SEC. 2. *And be it enacted,* That the said commissioners may in their discretion refund to the said Everett, any money that he may have paid during the years eighteen hundred and fifty four and eighteen hundred and fifty five, in consequence of excessive valuation and assessment of the aforesaid piece or parcel of land by the late assessors of real estate for said county. Discretionary