Party appealing to be treated as appellant

Appellee.

SEC. 30. *And be it enacted*, That the person entering an appeal as aforesaid, shall be treated as the appellant in the Court of Appeals, and the levy court, commissioners or appeal tax court, from whose decision the appeal is prosecuted, shall be treated as the appellee, and shall appear by the Attorney General, and such other counsel as the Governor shall deem it expedient to employ, to insure a correct determination of the questions therein involved.

Treasurer of either Shore may direct appeal to be taken.

SEC. 31. *And be it enacted*, That the Treasurer for the Western or Eastern Shore, as the case may be, shall be, and hereby is authorised and directed to order and direct an appeal to be taken from any decision of the levy court or commissioners of any county or Howard district, or the said appeal tax court, confirming the valuation returned to them, or connecting the same, whereby any property is exempted from valuation, which is subjected to valuation by this act, to which said appeal the Attorney General shall appear on behalf of this State, with such associate counsel 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 the decision of any 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.

Question to be discussed on an appeal.

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 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.

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

SEC. 34. *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 clerk of each of the levy courts and commissioners in the several counties, and in Howard district, and to the said appeal tax court, to be preserved by them; and the said levy courts and commissioners at their regular meetings to be held for the purpose of assessing the public charges in the year eighteen hundred and forty-two, shall review the valuation so as aforesaid made to and adjusted by them, and correct the same if need be, in conformity with the opinions which may be expresed by the Court of Appeals; and it shall likewise be the duty of the appeal tax court, previous to the levy for the year eighteen hundred and forty-two being made by the mayor and city council of Baltimore, to review and correct, if necessary, the valuations as aforesaid made in conformity with the opinions which may be expressed by the Court of Appeals, and report the same to the mayor and city council.

Correction to be made if required.

Cost of prosecuting appeals: how defrayed.

SEC. 35. *And be it enacted*, That the costs of sending up the transcript of valuations on any appeal as aforesaid, shall be defrayed by the respective counties, or by the city of Baltimore; and that all other costs incurred in the court of Appeals on said appeals, excepting legal or other fees to the attornies or counsel for the appellants on appeals taken by individuals, or for the appellees on any appeal taken by the State, shall be paid, upon the requisition of the Governor, out of any unappropriated money in the treasury.

If correction be made, clerk to make another summary account, &c.

SEC. 36. *And be it enacted*, That if in consequence of the opinions expressed by the court of Appeals, any correction shall be made in the valuation of property in any county, or Howard district, or the city of Baltimore, the proper clerk shall, as soon as practicable after such corrections shall have been made, prepare one other corrected summary account or list, in columns, in which shall be clearly and distinctly expressed, the estates and property of every sort and description whatsoever, and the value thereof affixed to them, respectively, and the whole value in each district extended, and the amount of each column; and shall lay the same before the levy court or commissioners, as the case may be, who shall after exami-