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 petitition of the party complaining, and the costs of such appeal shall be for or against appellant, as the court may decide.

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

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 dicision 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.

Notice to be given Comptroller of all property exempted.

In case of appeal Comptroller may employ person to appear.

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.

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

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.

Duty of clerk of court of appeals.

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 counties, and the appeal tax court of Baltimore city, to be preserved by them; and the said county commissioners and the appeal tax court of Baltimore city, at a meeting to be held by them respectively, as soon as may be thereafter, shall review the valuations as aforesaid made, and correct the same, if need be, in conformity with the opinions, which may be expressed by the Court of Appeals.

Review valuations.

Clerks to prepare corrected summary account to be sent to Comptroller.

SEC. 37. 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 the city of Baltimere, the proper clerk, as regards the valuation in any county, shall, as soon as practicable, after such correction shall have been made, prepare one other corrected summary account, in form and manner prescribed in the thirtieth section of this act, and lay the same before the county commissioners, who after examination and correction thereof, shall sign and enclose the same, endorsed on public service, to the Comptroller, and the appeal tax court of Baltimore city, as regards the valuation in said city, shall likewise perform the same duty.

Comptroller to prepare statement of amount of valuation, &c. and report to General Assembly.

SEC. 38. And be it enacted, that it shall be the duty of the Comptroller, as early as practicable, after he shall have received the returns of the valuation and assessment of property in the several counties in this State and the city of Baltimore, as hereinbefore provided, to prepare a condensed statement, exhibiting under appropriate heads, the amount of such valuation in each of said counties and said city, and the aggregate amount of property assessed as aforesaid, within this State, and report the same to the General Assembly at its next session.

Forfeiture for failure to execute duties imposed.

SEC. 39. And be it enacted, that if the county commissioners of any county, or the mayor and city council of Baltimore, or the members of the Appeal Tax Court, shall fail to execute any of the duties imposed on them by this act, each member of the body so failing, shall be liable to indictment for such default, and shall forfeit a sum not exceeding five hundred dollars; but any member may protect himself from prosecution as aforesaid, by giving immediate information of such default to the Comptroller, who shall take such steps in regard to the matter as the case may require.

Expenses—how defrayed.

SEC. 40. And be it enacted, that all expenses to be incurred in execution of this act, including a reasonable compensation to the assessors, to be determined and allowed by the