

persons requiring such transfer of property and stocks sold, and deduction for negroes dead or property lost, destroyed or removed from the county, or diminution of private or public securities by collection or payments, and the said clerk shall report to the said levy court at their annual meeting to note transfers and hear appeals, such applications for transfers and deductions as he may have received during the recess of the levy court, together with the evidence by him taken—and the said levy court shall then and there proceed to allow such transfers or deductions, or to reject the same, and in case such transfers or deductions be refused the person or persons aggrieved thereby, may appeal to the county court next succeeding the time of such decision by the said levy court.

Sec. 4. And be it enacted, That in case any appeal shall be taken from the decision of the said levy court refusing to make the transfers or allowances required, the clerk of said levy court is directed to proceed in the manner prescribed by the 29th section of the act passed at March session 1841, chapter 23, in making up the record, and shall state in said record the name of the party appealing—the description of the property, stock or securities for which he, she or they claim an allowance as aliened, dead destroyed, or collected and paid, the evidence taken by said clerk and submitted to the levy court, and the decision of the said court, which record shall be transmitted to the county court by the said clerk within twenty days after such appeal shall be filed, and notified to said levy court.

Sec. 5. And be it enacted, That the clerk of Frederick county court, shall upon decision being made upon such appeal, make out and present a copy of such opinion properly attested to the levy court of said county, and such levy court shall be governed by such decision in allowing or rejecting such applications for transfers or allowances, and the levy court are authorised to levy upon the assessable property of the county all necessary costs incurred by said levy court on such appeals.

Sec. 6. And be it enacted, That all the duties heretofore discharged by the clerk to the commissioners of the tax of Frederick county, shall be performed by the clerk of the levy court of said county.

Sec. 7. And be it enacted, That the clerk of the levy court of Frederick county, shall receive no additional compensation for performing any of the duties prescribed by this act.

Sec. 8. And be it further enacted, That the levy court of Frederick county, be authorised and directed to procure a seal for said court, which court shall be considered a court of record and all copies of papers on record in said office, certified by the clerk of said levy court under seal of office, shall be received in evidence in any court of law or equity.

Sec. 9. And be it enacted, That this act shall take effect on the 1st day of April 1845.

The said bill was then read the second time as amended, passed and sent to the Senate.