

sessors, as therein authorized and required, they shall then proceed in the ordinary duties of their offices, in the same manner, and under the same laws, as they would have done if the act to which this is a supplement had never passed, until the first Monday of April, eighteen hundred and thirty-three, at which time the act to which this is a supplement, shall be in full force for all future proceedings of the said commissioners.

**Residence of assessors.** **SEC. 4.** *And be it enacted,* That the said assessors shall and may be appointed by the said commissioners, from any part of the said county; and shall and may receive for their services a sum not exceeding two hundred dollars, to each person, at the discretion of the said commissioners, any thing in the act to which this is a supplement to the contrary notwithstanding.

**Their compensation.**

AN ACT to amend the Assessment Laws, for Caroline County.—1834, ch. 109.

**Preamble.** WHEREAS, it is represented to this general assembly, by petition of the commissioners of the tax for said county, that much property is lost or exempted from taxation every year, for want of a law to make it the duty of executors, administrators, sheriffs, coroners, constables and elisors, to return a list of sales in a posted form, of all such taxable property as shall be by them administered, seized, taken and sold in legal manner and form, stating the names of the original owners of such property, and the name or names of the purchaser or purchasers of the same.

**List of property sold, &c. directed to be published.**

**SEC. 1.** *Be it enacted, by the General Assembly of Maryland,* That from and after the passage of this act, it be the duty of all executors of last wills and testaments, administrators, sheriffs, coroners, elisors, constables and clerks of common vendues, to make return on or before the first day of July next, and annually, on or before the first day of July in every year thereafter, a list in a posted form, of all such taxable property as shall have been administered and sold by executors or administrators, and all such property as shall have been seized, taken, and sold by sheriffs, coroners, constables or elisors, under or by virtue of any final legal process, to the commissioners of the tax for Caroline county, stating the name or names of the original owner or owners of such property, and also the name or names of the purchaser or purchasers of the same.

**Legality in case of failure.**

**SEC. 2.** *And be it enacted,* That if any executor or administrator shall neglect or refuse to make return in manner and form as is herein before directed and required, he, she or they shall stand chargeable with the taxes on the estates on which they have respectively administered, and shall annually pay