

return to the County Commissioners, or the Appeal Tax Court of Baltimore city, a certificate in writing of the particulars and valuation thereof, with an alphabetical list of the names of all persons whose property he shall value; which return, when approved, shall be entered on record by the County Commissioners or Appeal Tax Court in the city of Baltimore; and for the purposes of this section the said collectors are hereby clothed with the powers of assessors, and their valuation shall be subject to revision by the County Commissioners, or Appeal Tax Court.

8. The collectors shall be allowed a fair compensation for the performance of their duties as assessors.

9. The clerks of the Circuit Courts for the counties, shall each, annually, between the first of January and the first of March, transmit to the County Commissioners of his county, a list of all the alienations of property, mortgages, judgments and decrees recorded in his said office, or rendered in his court, since he last furnished a list of the same, which list shall show the property alienated and the amount due on the mortgages, judgments or decrees, so as to enable the commissioners to assess the parties to whom the property is conveyed or money due; and the clerks of the several courts in the city of Baltimore shall, annually, within the same period, furnish the Mayor and City Council with a similar list for the like purpose; and the clerk shall be allowed ten cents for each alienation, mortgage, judgment or decree, to be paid by the county or city to which the list may be furnished.

10. The several Registers of Wills in this State shall annually, on the first day of March, return to the County Commissioners or Appeal Tax Court, a summary account of all property that shall appear by the records of the several Orphans' Courts, to be in the hands of each executor, administrator or guardian, as such, and all such property, if not before assessed, shall then be assessed, and every executor, administrator or guardian shall be liable to pay the taxes levied thereon, and shall be allowed therefor by the Orphans' Court in his accounts; and the said register, for the duties imposed by this section, shall be allowed such compensation as the County Commissioners or Appeal Tax Court may deem proper.