

11. In all cases where discoveries of assessable property are made by the County Commissioners, or any other body having power to levy taxes, either from the returns of clerks or registers or in any other way, the said County Commissioners or other body shall assess the same, and add the same to the amount on which taxes are to be levied; but if it shall appear by the recital of any mortgage returned by the clerk, that there is no debt due thereon, but that the same was given to secure the mortgagee against a contingent liability as security of the mortgagor on a debt recited therein, then the amount of said debt shall be assessed to the person to whom it appears to be due, but the mortgagee shall not be assessed on said mortgage unless his liability for said debt shall have become fixed before or at the time of said return.

12. The Commissioner of the Land Office shall, annually, between the first day of January and the first day of March, make out and transmit through mail to the County Commissioners or to the Mayor of the city of Baltimore, to be laid before the Appeal Tax Court, a list of all certificates which have become ready for patents, expressing the name of the land, the quantity it contains and the person who is entitled to patent, and in case of re-survey when vacancy has been added, the names of the original tracts and the quantity of vacancy added.

13. No person shall be chargeable with the assessment of property which he may have aliened, but the same shall be chargeable to the alienee, and the County Commissioners and Appeal Tax Court shall from time to time correct the account of any person who may have parted with the possession of any property, and the same so taken off shall be charged to the person who may have acquired possession of the property, unless the same shall have been removed from the county or city.

14. The County Commissioners and Appeal Tax Court, at their annual meeting for noting transfers and hearing appeals, are directed to alter and correct the account of any person who may have lost any property, if the report of such loss be supported by satisfactory evidence.

15. The Mayor and City Council of Baltimore shall, annually, appoint a Board to consist of at least three persons, to be styled