

on conviction shall be fined not exceeding one hundred dollars.

SEC. 9. In all cases where discoveries of assessable property are made by the collectors, county commissioners or Appeal Tax Court of Baltimore city, either from the returns of clerks, registers or assessors, or in any other way, the said county commissioners or Appeal Tax Court shall assess the same, and add the same to the amount on which taxes are to be levied.

Discoveries

SEC. 10. 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 patent, expressing the name of the land, the quantity it contained, 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.

Make out list of certificate

SEC. 11. 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.

Not chargeable

SEC. 12. 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 disposed of or acquired any property since the last assessment, or whose property or any part thereof may have been omitted, if the report of such disposition, acquisition or omission, be supplied by satisfactory evidence, and if real estate or other property shall from any cause have increased largely in value since the last assessment, the county commissioners or Appeal Tax Court shall correct and alter the assessment of the same, so as to conform to its present value.

Alter and correct.