

nish the appeal tax court with a similar list for the like purpose; and the clerks shall be allowed ten cents for each alienation, judgment or decree, to be paid by the county or city to which the list may be furnished. In all cases of the renewals of judgments by *scire facias*, the said clerks shall return the date of the *fiat* and also of the original judgment, and the same judgment shall not be taxed twice at the same time by the county commissioners or appeal tax court. This section shall not apply to Harford, St. Mary's and Anne Arundel counties.

The failure of a clerk to perform his duty under this section does not relieve the alienor from the obligation to make application to the county commissioners for a transfer to his alienee, and the alienor is liable to be sued for taxes levied against him although he no longer owns the property, and notwithstanding section 14. *Frederick County v. Clagett*, 31 Md. 211; *Richardson v. Simpson*, 82 Md. 162.

1904, art. 81, sec. 10. 1888, art. 81, sec. 9. 1860, art. 81, sec. 10. 1847, ch. 266, sec. 13. 1874, ch. 483, sec. 8. 1908, ch. 386.

11. The several registers of wills in this State shall annually, on or before 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. Any clerk or register failing to perform the duties imposed by this and the preceding section shall be guilty of a misdemeanor and shall be liable to indictment and on conviction shall be fined not exceeding one hundred dollars. This section shall not apply to St. Mary's county.

A guardian's bond is liable for taxes accrued after his ward became of age but before the statement of a final account, and the fact that the account is stated and that the ward executes a release to the guardian before suit for the taxes is brought, is immaterial. How such suit should be brought. Real estate is not property "in the hands of" the guardian intended to be assessed under this section. *Baldwin v. State*, 89 Md. 590. And see *Baldwin v. Washington County*, 85 Md. 161.

Under this section property of a ward in the hands of a guardian appointed by the orphans' court for Washington county is taxable in that county, although the guardian and ward reside in New York. *Baltimore v. Allegany County*, 99 Md. 9. And see *Kinehart v. Howard*, 90 Md. 4; *Baldwin v. Washington County*, 85 Md. 156; *Bonaparte v. State*, 63 Md. 473 (affirmed in 104 U. S. 592). Cf. *Baldwin v. State*, 89 Md. 599.

This section referred to in deciding that taxes for the current year might be collected although the property was not discovered until after the levy, and hence, was omitted from the assessment. *Hopkins v. Van Wyck*, 80 Md. 14. And see *Baltimore, etc., Ry. Co. v. Wicomico County*, 93 Md. 123. (See also, *Wicomico County v. Bancroft*, 203 U. S. 117).

This section referred to in holding an assessment against an administrator void, where the estate had been distributed at the time the assessment was made. *Nicodemus v. Hull*, 93 Md. 367.