

1904, art. 81, sec. 11. 1888, art. 81, sec. 10. 1860, art. 81, sec. 11. 1847, ch. 266, sec. 14. 1874, ch. 483, sec. 9.

12. 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.

Distilled spirits being assessable by the tax commissioner—see section 218, *et seq.*—they can not be classed as discovered unassessed property, and hence, the valuation of distilled spirits can not be readjusted under this section. *Monticello Co. v. Baltimore*, 90 Md. 429.

This section referred to in deciding that property liable to taxation, might be assessed for the current year after the prescribed time for making the annual levy. *Baltimore, etc., Ry. Co. v. Wicomico County*, 93 Md. 123. (And see *Wicomico County v. Bancroft*, 203 U. S. 117).

This section referred to in deciding that county commissioners had the power to authorize the compiling of abstracts of title of unassessed lands. *Tasker v. Garrett County*, 82 Md. 153.

See notes to sec. 11.

Ibid. sec. 12. 1888, art. 81, sec. 11. 1860, art. 81, sec. 12. 1841, ch. 23, sec. 37. 1874, ch. 483, sec. 10.

13. The commissioner of 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 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.

Ibid. sec. 13. 1888, art. 81, sec. 12. 1860, art. 81, sec. 13. 1841, ch. 23, sec. 38. 1874, ch. 483, sec. 11.

14. 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.

This section construed in connection with section 10—see notes thereto. *Frederick County v. Claggett*, 31 Md. 211.

Ibid. sec. 14. 1888, art. 81, sec. 13. 1860, art. 81, sec. 14. 1841, ch. 23, sec. 39. 1874, ch. 483, sec. 12.

15. 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