

### Mode of Valuation and Assessment.

1904, art. 81, sec. 9. 1888, art. 81, sec. 8. 1860, art. 81, sec. 9. 1841, ch. 23, sec. 37.  
 1845, ch. 203, sec. 7. 1847, ch. 266, sec. 12. 1874, ch. 483, sec. 7.  
 1900, ch. 48. 1908, ch. 386. 1910, ch. 292  
 (p. 246). 1912, ch. 633.

10. Each of the clerks of the circuit courts for the counties shall, 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, chancery sales made by trustees and finally ratified, and of all 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 judgments or decrees, so as to enable the county 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 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 and Anne Arundel counties.

See notes to this section (as it stood in 1911) in volume 2 of the Annotated Code.

Ibid. 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. 1912, ch. 633.

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.

See notes to this section (as it stood in 1911) in volume 2 of the Annotated Code.

### Appeals.

18.

This section referred to in construing section 19—see notes thereto. C. & P. Tel. Co. v. Allegany County, 116 Md. 226.