

been omitted in the assessment, and all buildings and improvements, and all property created or acquired since said assessment, and shall value the same at the full cash value thereof, and shall make return thereof to the county commissioners or appeal tax court, if in the city of Baltimore; and for the purposes of this section, the said collectors and assessors are hereby clothed with the powers of general assessors, and their valuation shall be subject to revision and correction by the county commissioners and appeal tax court

As to the mode and measure of taxation, see sec. 213, *et seq.*

As to the county commissioners, see art. 25.

An. Code, sec. 9. 1904, sec. 8. 1888, sec. 7. 1841, ch. 266, sec. 16. 1874, ch. 483, sec. 6. 1898, ch. 123, sec. 149.

14. The collectors and assessors shall be allowed such compensation for the performance of their duties as assessors as the county commissioners or the mayor and city council of Baltimore may by ordinance direct.

An. Code, sec. 10. 1904, sec. 9. 1888, sec. 8. 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.

15. 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.

The failure of a clerk to perform his duty under this section does not relieve the alienor from obligation to make application to 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 sec. 20. *Frederick County v. Clagett*, 31 Md. 211; *Richardson v. Simpson*, 82 Md. 162.

An. Code, sec. 11. 1904, sec. 10. 1888, sec. 9. 1847, ch. 266, sec. 13. 1874, ch. 483, sec. 8. 1908, ch. 386. 1912, ch. 633.

16. 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