

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.

A guardian's bond is liable for taxes accrued after his ward became of age but before statement of a final account, and fact that account is stated and that ward executes a release to guardian before suit for taxes is brought, is immaterial. How such suit should be brought. Real estate is not property "in the hands of" 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 hands of a guardian appointed by 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 *Kinhardt 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 current year might be collected although property was not discovered until after levy, and hence, was omitted from 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; *Bamberger v. Baltimore*, 125 Md. 439.

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

See notes to sec. 76.

1920, ch. 422.

17. Every automobile dealer in this State shall within ten days after the expiration of the quarters ending respectively on the last day of March, June, September and December in each year transmit to the County Commissioners of the county in which such dealer has his principal place of business where such is in one of the counties of this State, and to the Appeal Tax Court of Baltimore, where such principal place of business is in Baltimore City, a full and complete list of all motor vehicles, including motor trucks, sold by such dealer within the preceding quarter, together with the name and address of the vendee in all instances and the price for which such motor vehicle was sold, in the case of a sale, or the amount at which it was valued in the case of an exchange. Any automobile dealer failing to perform the duties imposed by this section shall be guilty of a misdemeanor and shall be liable to indictment and on conviction shall be fined not exceeding one hundred dollars (\$100.00).

An. Code, sec. 12. 1904, sec. 11. 1888, sec. 10. 1847, ch. 266, sec. 14. 1874, ch. 483, sec. 9.

18. 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 tax commissioner—see sec. 229, *et seq.*—they cannot be classed as discovered unassessed property, and hence valuation of distilled spirits cannot be readjusted under this section. *Monticello Co. v. Baltimore*, 90 Md. 429.