

This section referred to in deciding that property liable to taxation might be assessed for current year after prescribed time for making 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 power to authorize compiling of abstracts of title of unassessed lands. *Tasker v. Garrett County*, 82 Md. 153.

See notes to sec. 16.

An. Code, sec. 13. 1904, sec. 12. 1888, sec. 11. 1841, ch. 23, sec. 37. 1874, ch. 483, sec. 10.

19. 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.

An. Code, sec. 14. 1904, sec. 13. 1888, sec. 12. 1841, ch. 23, sec. 38. 1874, ch. 483, sec. 11.

20. 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 sec. 15—see notes thereto. *Frederick County v. Clagett*, 31 Md. 211.

An. Code, sec. 15. 1904, sec. 14. 1888, sec. 13. 1841, ch. 23, sec. 39. 1874, ch. 483, sec. 12.

21. 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 if real estate or other property shall from any cause have increased largely in value since the last assessment, the county commissioners or appeal tax court shall correct and alter the assessment of the same, so as to conform to its present value.

For cases dealing with art. 81, sec. 14, of Code of 1888 (providing for appointment of appeal tax court and of assessors), see *Monticello Co. v. Baltimore*, 90 Md. 429.

This section referred to in construing secs. 16 and 18—see notes to sec. 16. *Hopkins v. Van Wyck*, 80 Md. 17.

This section referred to in construing secs. 15 and 20—see note to sec. 15. *Frederick County v. Clagett*, 31 Md. 212.

See secs. 22, 23, 162, 171 and 215.

See art. 25, secs. 10 and 11.

### Assessment—Abatements and Additions.

An. Code, sec. 61. 1904, sec. 59. 1888, sec. 58. 1815, ch. 171, sec. 1. 1874, ch. 483, sec. 57. 1874, ch. 483, sec. 16. 1898, ch. 123, sec. 156.

22. Whenever any person shall make application for an allowance or deduction on account of the sale, transfer, alienation, loss or removal of