

of the Superior Court of Baltimore City, with the location and description of such piece or parcel of ground so assessed and valued, and also shall contain an alphabetical list of all persons to whom personal property has been assessed. The said statement shall be known as the taxable basis for the next ensuing fiscal year, and after the levy of taxes it shall be designated as the tax roll for said year. Further, the said Appeal Tax Court shall submit to the Board of Estimates on the first day of October, or as soon thereafter as practicable, a statement of the total valuation of the respective classes of property as shown on the annual roll submitted by the Appeal Tax Court of Baltimore to the City Collector. The said Court shall perform such other duties as may be prescribed by law or ordinances not inconsistent with this Charter.

*Skinner Dry Dock Co. v. Baltimore*, 96 Md. 37-41. *Cochran v. Carstairs*, 95 Md. 509. *Baltimore City v. Jenkins*, 96 Md. 193. *Balto. v. Fine*, 148 Md. 324. *Aejis Co. v. State Tax Commission*, 156 Md. 590.

*Shares of Stock* in domestic corporations are not "property" under the terms of section 171 of the City Charter, "which when discovered is to be valued and assessed by the Appeal Tax Court and the owner or owners thereof charged with back and current taxes". *Balto. Chrome Works v. Mayor & C. C. of Balto.*, Daily Record, April 19, 1904.

Compare this section with sec. 5, Art. 50, City Code (1893); *See dicta* in *Hopkins v. Van Wyck*, 80 Md. 15, construing same.

Liability of executors does not extend to payment of taxes becoming due after the settlement and distribution of the estate, although the annual valuation and assessment upon such property, as well as the levy thereon, may have been made prior to such settlement and distribution of the estate.

*Bamberger v. Baltimore*, 125 Md. 431.

Sec. 171A enacted subsequent to this decision.

1916, ch. 52.

**171A.** Executors and administrators shall pay all taxes due from their decedents, also all taxes levied upon the estates in their hands, prior to the final account and distribution, as preferred debts and to the exclusion of all others except the necessary funeral expenses, and on failure their bonds shall be put in suit for the use of the State and the Mayor and City Council of Baltimore, and recovery had for the whole amount of State and City taxes due and interest and penalty, if any, from the time they were payable. In the event of any distribution being made by an executor or administrator, on or after the first day of October in any year, either before or after the taxes have been levied for the ensuing year, said executor or administrator shall retain sufficient funds to pay State and City taxes for the ensuing year upon all property so distributed, and shall pay said taxes when due and, in default thereof, they and the sureties on their bonds shall be liable for said taxes, and interest and penalty, if any, upon said property so distributed. This section shall also apply to guardians, in regard to taxes upon property in their hands as such and property distributed by them; and shall also apply to Receivers and Trustees, in regard to property in their hands as such and in regard to property distributed by them, provided that said receivers and trustees shall be liable only for taxes due at the time of the distribution upon property or funds distributed to creditors. Any Auditor who shall pass the account of any such executor, administrator or guardian, without requiring the provisions of