

For cases involving the acts of 1841, ch. 23, and 1843, ch. 208, see *State v. Milburn*, 9 Gill, 98; *Milburn v. State*, 1 Md. 16.
Cited but not construed in *Condon v. Maynard*, 71 Md. 606.

1929, ch. 226, sec. 31.

29. In case any property which by law is subject to assessment and taxation has escaped, such property shall be entered upon the assessment rolls at any time and shall be subject to taxation for current and previous years, not exceeding four years in all, in the same manner as other property is subject to taxation. The levy for each and every year by the County Commissioners of the several counties and by any city shall be deemed and taken to have covered and embraced all property which was not assessed, but which ought to have been assessed, for the year for which any such levy was made.

Assessors and Discovery of Taxable Property.

1929, ch. 226, sec. 32.

30. The County Commissioners of the several counties and the Appeal Tax Court of Baltimore City shall appoint such number of assessors as they may deem necessary, provided that in the case of the Appeal Tax Court the number of such assessors shall not exceed that authorized by ordinance.

The Bureau of Assessments of Baltimore City (Ordinance No. 595, Apr. 23, 1934) now exercises the powers formerly exercised by the Appeal Tax Court as to assessment of property.

An. Code, 1924, sec. 13. 1912, sec. 8. 1904, sec. 7. 1888, sec. 6. 1841, ch. 23, sec. 43. 1841, ch. 116, sec. 6. 1847, ch. 266, sec. 16. 1874, ch. 483, sec. 5. 1929, ch. 226, sec. 33.

31. The assessors so appointed shall annually inform themselves by all lawful means of all property, tangible or intangible, liable to assessment and taxation in the county, district or city for which said assessors are appointed and act, and not already assessed, or insufficiently or incorrectly assessed, and shall value the same and make return thereof to the County Commissioners or Appeal Tax Court for the purpose of assessment by the County Commissioners or Appeal Tax Court to the owner or person chargeable with the taxes thereon according to law.

1929, ch. 226, sec. 34.

32. The assessors shall be allowed such compensation for the performance of their duties as assessors as the County Commissioners by resolution or the Mayor and City Council of Baltimore by ordinance shall direct.

An. Code, 1924, sec. 16. 1912, sec. 11. 1904, sec. 10. 1888, sec. 9. 1847, ch. 266, sec. 13. 1874, ch. 483, sec. 8. 1908, ch. 386. 1912, ch. 633. 1929, ch. 226, sec. 35.

33. The several Registers of Wills in this State shall annually, on or before the first day of the month preceding the date of finality, return to the County Commissioners or Appeal Tax Court a summary account of all property liable to assessment and taxation hereunder, 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 the said Register, for the duties imposed by this section, shall be allowed such compensation as the County Commissioners or the Mayor and City Council of Baltimore may direct.

See important footnote on first page of this article.