

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 *Kinehart 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.

An. Code, 1924, sec. 18. 1912, sec. 12. 1904, sec. 11. 1888, sec. 10. 1847, ch. 266, sec. 14. 1874, ch. 483, sec. 9. 1929, ch. 226, sec. 36.

34. In all cases where discoveries of assessable property are made by the assessors, County Commissioners or Appeal Tax Court of Baltimore City in any 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 or have been levied.

Distiller spirits being assessable by tax commissioner—see sec. 229 (old), *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.

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.

An. Code, 1924, sec. 19. 1912, sec. 13. 1904, sec. 12. 1888, sec. 11. 1841, ch. 23, sec. 37. 1874, ch. 483, sec. 10. 1929, ch. 226, sec. 37.

35. The Commissioner of the Land Office shall annually, when required by the County Commissioners or the Appeal Tax Court of Baltimore City, make out and transmit through mail to the County Commissioners, or to 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 resurvey when vacancy has been added, the names of the original tracts and the quantity of vacancy added.

An. Code, 1924, sec. 21. 1912, sec. 15. 1904, sec. 14. 1888, sec. 13. 1841, ch. 23, sec. 39. 1874, ch. 483, sec. 12. 1929, ch. 226, sec. 38.

36. The County Commissioners and Appeal Tax Court shall annually, effective for the succeeding levy, 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 or diminished in value since the last assessment, the County Commissioners or Appeal Tax Court shall have power to correct and alter the assessment of the same, so as to conform to its present value.