

mit to the county commissioners of his county a list of all the alienations of property, chancery sales, made by trustees and finally ratified, and all judgments and decrees recorded in his said office or rendered in his court, since he last furnished a list of the same, which list shall show the property alienated, and the amount due on the judgments or decrees, so as to enable the county commissioners to assess the parties to whom the property is conveyed or money due; and the clerks of the several courts in the city of Baltimore shall annually, within the same period, furnish the Appeal Tax Court with a similar list for the like purpose; and the clerks shall be allowed ten cents for each alienation, judgment, or decree, to be paid by the county or city to which the list may be furnished. In all cases of the renewals of judgments by *scire facias*, the said clerks shall return the date of the first and also of the original judgment, and the same judgment shall not be taxed twice at the same time by the county commissioners or Appeal Tax Court.

transmit lists of alienations of property, chancery sales, etc. 31 Md 210

Clerks of courts in Baltimore city to furnish same

Compensation

8. The several registers of wills in this State shall annually, on or before the first day of March, return to the county commissioners or Appeal Tax Court, a summary account of all property 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 every executor, administrator, or 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 article shall be guilty of a misdemeanor and shall be liable to indictment, and on conviction shall be fined not exceeding one hundred dollars.

Id s 8 Registers of wills to make annual return of property appearing to be in hands of executors, etc

Compensation.

Penalty for neglect

9. 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.

Id s 9. Discoveries of assessable property

10. The commissioner of the 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 contained, 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.

Id s 10 Commissioner of Land Office annually to transmit list of certificates ready for patent

11. 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

Id s 11 Where property aliened, alienee chargeable 31 Md. 211.