

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.

P. G. L., (1860,) art. 81, sec. 13. 1841, ch. 23, sec. 38. 1874, ch. 483, sec. 11.

12. 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.

Co. Comm'rs v Claggett, 31 Md 210

Ibid sec. 14 1841, ch. 23, sec. 39. 1874, ch. 483, sec. 12.

13. 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.

Ibid.

Appeal Tax Court.

P. G. L., (1860,) art. 81, sec 15. 1841, ch. 23, sec. 24. 1874, ch. 483, sec. 13.

14. The mayor and city council of Baltimore shall annually appoint a board, to consist of at least three persons, to be styled the appeal tax court, who shall meet from time to time for the purpose of hearing appeals and making transfers and correcting the accounts of assessable property charged to taxpayers, and the assessment thereof; the said mayor and city council may also appoint such number of assessors as they may deem necessary in investigating and ascertaining all omitted property, and assessing and returning the same to the appeal tax court.