

and shall be liable to indictment and on conviction shall be fined not exceeding one hundred dollars.

Bonaparte v State, 63 Md. 473. *Hopkins v. Van Wyck*, 80 Md. 14. *Tasker v. Garrett County*, 82 Md. 153. *Baldwin v. Washington County*, 85 Md. 156. *Baldwin v. State use of Hull*, 89 Md. 590. *Nicodemus v. Hall*, 93 Md. 367.

1888, art. 81, sec. 10. 1860, art. 81, sec. 11. 1847, ch. 266, sec. 14.
1874, ch. 483, sec. 9.

11. 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.

Hopkins v. Van Wyck, 80 Md. 14. *Tasker v. Garrett Co.*, 82 Md. 153. *Baldwin v. Washington Co.*, 85 Md. 156. *Monticello Co. v. Balto. City*, 90 Md. 429. *B. & O. R. R. Co. v. Wicomico Co.*, 93 Md. 123.

Ibid. sec. 11. 1860, art. 81, sec. 12. 1841, ch. 23, sec. 37. 1874, ch. 483, sec. 10.

12. 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 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.

Ibid. sec. 12. 1860, art. 81, sec. 13. 1841, ch. 23, sec. 38. 1874, ch. 483, sec. 11.

13. 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. Clagett, 31 Md. 210.

Ibid. sec. 13. 1860, art. 81, sec. 14. 1841, ch. 23, sec. 39.
1874, ch. 483, sec. 12.

14. The county commissioners and appeal tax court, at their annual meeting for noting transfers and hearing appeals, are