

165. The clerks of the several courts in the City of Baltimore shall annually, on or before the first day of October, transmit to the said Court a list of all the alienations of property, chancery sales made by trustees and finally ratified, and of all judgments and decrees recorded in their respective offices or rendered in their respective courts since they 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 said Court to assess the parties to whom the property is conveyed or the money due.

166. No person shall be chargeable with the assessment of property which he may have alienated, but the same shall be chargeable to the alienee ; and the said 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 City.

167. The said Court is 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 or decreased in value since the last assessment the said Court shall correct and alter the assessment of the same, so as to conform to its present value.

168. The Register of Wills of Baltimore City shall annually, on or before the first day of October, return to the said Court a summary account of all property that shall appear by the records of the Orphans' Court of Baltimore City 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 of Wills, for the duties imposed by this section, shall be allowed such