

Lots of property sold, &c. directed to be published

Section 1. *Be it enacted by the General Assembly of Maryland,* That from and after the passage of this act, it be the duty of all executors of last wills and testaments, administrators, sheriffs, coroners, elisors, constables and clerks of common vendues, to make return on or before the first day of July next, and annually, on or before the first day of July in every year thereafter, a list in a posted form, of all such taxable property as shall have been administered and sold by executors or administrators, and all such property as shall have been seized, taken, and sold by sheriffs, coroners, constables or elisors, under or by virtue of any final legal process, to the commissioners of the tax for Caroline county, stating the name or names of the original owner or owners of such property, and also the name or names of the purchaser or purchasers of the same.

Locality in case of failure

Sec. 2. *And be it enacted,* That if any executor or administrator shall neglect or refuse to make return in manner and form as is herein before directed and required, he, she or they shall stand chargeable with the taxes on the estates on which they have respectively administered, and shall annually pay the same to the collector of the county taxes, out of his, her or their own funds, until the provisions of this act are complied with; and if any sheriff, coroner, constable or elisor, who shall have seized, taken and sold any property, and shall neglect or refuse to make return at the time, and in the manner and form as is herein before directed and required, such sheriff, coroner, constable or elisor, shall forfeit and pay a sum not less than two dollars, nor exceeding ten dollars in each and every case, at the discretion of the commissioners of the tax, or a majority of them, to be collected by the said commissioners in their official capacity, as other small debts are out of court; and it shall be the duty of the said commissioners of the tax, or a majority of them, and they are hereby directed and required to transfer and pay over to the levy court of Caroline county, all such sum or sums of money, as they may from time to time collect, clear of cost, under the provisions of this act, to be by the said levy court, appropriated towards defraying the county charges.

Collection and disposition of penalty

Sec. 3. *And be it enacted,* That it shall be the duty of the commissioners of the tax, on receiving the list or lists herein before pointed out, to deduct the taxable property mentioned in such list or lists from the former owner, and tax or add the same to the purchaser or purchasers, so as to exempt the former owner from any further tax thereon.

Transfer directed