

CHAP. 220.

Of property transferred.

Name of transferees.

In case of failure shall pay the tax thereon annually.

Transfers of less than \$50, exempt.

Payment of tax directed.

Construction directed.

ceive account of transfers of taxable property of the respective counties in which such property is situated, of all the deceased persons estate, liable to assessment, and which assets in his hands, stating therein the whole amount of plate, specifying the weight thereof, specifying the name of each and every slave, their respective age and sex, and all the taxable property which remains in his hands unsold, and if any negroes or other taxable property be sold or disposed of, stating the articles transferred, and the name or names of the transferees, and the name, age and sex of the slaves transferred to each respective transferee, and shall, annually thereafter, until he completes his trust, give an account of the transfer by him or her made, in the manner above prescribed, and in case of failure, to render an account as above required, shall be liable annually until he does comply in rendering such account, to pay such tax as such deceased person paid at the time of his death; *provided*, that nothing in this section contained shall make it incumbent on any executor or administrator to mention in said account of transfers the name of any transferee, to whom the whole property transferred does not exceed the sum of fifty dollars, or to make mention therein of the property thus transferred.

Sec. 2. *And be it enacted*, That it shall be the duty of executors and administrators annually to pay over to the person entitled to receive it, such tax on the assessable property of the deceased, in his hands, as said property is liable to, and to satisfy himself out of the proceeds of said estate.

Sec. 3. *And be it enacted*, That nothing in this act contained shall be construed to release any such property from taxation, and levy by way of distress, or execution on the value, for the amount of taxes due thereon, as the laws of this state at present authorise.

CHAPTER 220.

Passed Mar. 14, 1833

A further supplement to an act, to incorporate the Baltimore and Susquehanna Rail Road Company.

Authorized to contract loan of \$350,000.

Section 1. *Be it enacted by the General Assembly of Maryland*, That the Baltimore and Susquehanna Rail Road Company, shall be and they are hereby authorised to contract for, and negotiate a loan upon the credit of the said