

CHAP. 266. ten cents for each judgment or decree so returned, to be paid by the counties, district and city aforesaid respectively.

Registers to furnish list of property in the hands of executors, &c. SEC. 13. And be it enacted, That it shall be the duty of the registers of wills of the several counties and of Howard district, annually, on the first day of March, to return to the levy court, commissioners or appeal tax court, as the case may be, a summary account of all property that shall appear by the records of the several orphans courts to be in the hands of each and every executor, administrator or guardian, in their capacity 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 upon any and all of said property in his hands, and shall be allowed by the orphans court in his accounts for all taxes so paid by him, and the said registers of wills for the performance of the duties imposed by this section shall be entitled to receive from the several counties, Howard district and the city of Baltimore, respectively such compensation as the levy courts, commissioners or appeal tax court may in each case deem proper.

When ever discoveries of property are made, to be taxed, &c. SEC. 14. And be it enacted, That in all cases where discoveries of assessable property are made by the levy courts, commissioners or any other body having the power to levy taxes, either from the returns of the clerks of counties under the provisions of the seventh section of the act of eighteen hundred and forty-five, chapter two hundred and three, and of the twelfth section of this act, or from the returns of registers of wills under the thirteenth section of this act, or in any other way, the said levy court, commissioners or other body shall have full power to assess said property so discovered and to add the same to the amount on which the regular levy of taxes is to be made for the use of the State, city and county respectively; provided, that in case it shall appear by the recital of any mortgage returned by the clerk of any county as aforesaid, that there is no debt due by the mortgagee, but that the said mortgage was given to secure the mortgagee against a contingent liability as security for said mortgagor on a debt recited in said mortgage, then the amount of said debt shall be assessed to the person to whom it appears to be due, but the mortgagee shall not be assessed on said mortgage unless his liability for said debt shall have become fixed before or at the time of said return.

Deductions—when to be made. SEC. 15. And be it enacted, That whenever any person shall make application to the levy courts, com-