

Maryland (1951 Edition), title "Revenue and Taxes", Sections 34-43, inclusive, being under the sub-title "Assessors and Discovery of Taxable Property", and Sections 44-46, inclusive, being under the sub-title "Record of Assessments", be and they are hereby repealed and re-enacted, with amendments, to read as follows:

34. The several Registers of Wills in this State shall annually, on or before the first day of the month preceding the date of finality, return to the County Commissioners [or], *the Appeal Tax Court or to the Department of Assessments of Baltimore City*, a summary account of all property liable to assessment and taxation hereunder, that shall appear by the records of the several orphans' courts 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 the said Register, for the duties imposed by this section, shall be allowed such compensation as the County Commissioners or the Mayor and City Council of Baltimore may direct.

35. In all cases where discoveries of assessable property are made by the assessors, County Commissioners [or], Appeal Tax Court, *or Department of Assessments of Baltimore City* in any way, the said County Commissioners [or], Appeal Tax Court, *or Department of Assessments OF BALTIMORE CITY* shall assess the same and add the same to the amount on which taxes are to be or have been levied.

36. The Commissioner of the Land Office shall annually, when required by the County Commissioner [or], the Appeal Tax Court, *or Department of Assessments of Baltimore City*, make out and transmit through mail to the County Commissioners, [or to] the Appeal Tax Court, *or Department of Assessments OF BALTIMORE CITY*, 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 resurvey when vacancy has been added, the names of the original tracts and the quantity of vacancy added.

37. The County Commissioners [and], *the Appeal Tax Court and the Department of Assessments of Baltimore City* shall annually, effective for the succeeding levy, 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 hereof 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 diminished in value since the last assessment, the County Commissioners [or], *the Appeal Tax Court and the Department of Assessments of Baltimore City* shall have power to correct and alter the assessment of the same, so as to conform to its present value.

38. The County Commissioners [and], *the Appeal Tax Court and the Department of Assessments of Baltimore City* shall have power to annually correct the assessments in their respective counties and city, and alter and correct the valuation of any property which may have been improperly valued, or the value of which may have changed, and assess any property which has been omitted or may have been since acquired.