

to the county commissioners, 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.】

SEC. 3. *And be it further enacted*, That Section 155 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Inheritance Tax," be and it is hereby repealed and re-enacted with amendments to read as follows:

155.

Within three months after the grant of his letters every executor shall file with the register of wills a written report under oath as to all real or personal property, including bank or building or homestead association accounts, in which his decedent had an interest as joint tenant, or an interest for life or for a term of years, or any other interest less than an absolute interest, in trust or otherwise, at the time of his death, so far as the same is known to the executor. If the executor knows of no such property the report shall so state. At the same time the executor shall report under oath to the register of wills any transfers of a material part of his decedent's property, in the nature of a final disposition or distribution thereof, made by his decedent within two years prior to his death, other than bona fide sales for an adequate and full consideration in money or money's worth, so far as the same are known to the executor. If the executor has no knowledge of any such transfers the report shall so state. If any such jointly owned property or other interests in property less than an absolute estate or any such transfers shall thereafter come to the knowledge of the executor he shall immediately report the same to the register of wills. *Wherever provision is made herein for an oath, it shall be sufficient if the matter is verified as provided in Section 1-102 of Article 93.*

SEC. 4. *And be it further enacted*, That Section 164 of Article 23 of the Annotated Code of Maryland (1966 Replacement Volume), title "Corporations," subtitle "Cemetery Companies," be and it is hereby repealed and re-enacted with amendments to read as follows:

164.

Every burial lot, sold or conveyed in such cemetery and every crypt sold or conveyed in any mausoleum, shall be held by the proprietors thereof for the sole purpose of sepulture and for no other [, and shall not in any manner]. *The interest of any owner in such lot or crypt held by him for the burial of himself or others and not held as an investment shall not be considered property and shall not be subject to attachment or execution for debt or affected by the insolvent laws of this State; but the [estate] interest of the owner or owners in [their respective] such lots and crypts, [shall pass as property to the deceased owner's personal representative, may be bequeathed by will or may be disposed of by the owner by sale with the approval*