

January and the first day of March, make out for and transmit through mail, to the levy courts or commissioners of the counties, or to the commissioners of Howard district, if the said lands lie in said district, or to the Mayor of the city of Baltimore, to be laid before the said appeal tax court, if the lands lie in said city, a list of all certificates which have become ready for patents, expressing the name of the land, the quantity it contains, and the person who is entitled to patent; and in case of resurvey, shall express the names of the original tracts and the quantity of vacancy added; and it shall likewise be the duty of the clerks of the county courts annually hereafter, between the days before stated, to make out for and deliver to the levy court or commissioners of their proper county or district, a list of alienations of real or household property entered upon record during the past year, and the clerk of Baltimore county court shall likewise be required annually as aforesaid to deliver to the Register of the city of Baltimore, to be laid before the said appeal tax court, a list of alienations of real and household property in said city, entered of record during the past year.

SEC. 38. *And be it enacted*, That no person shall be chargeable with the rate or assessment on any property which he or she may have aliened or transferred, but the same shall be chargeable to the person or persons who shall be entitled thereto, or have possession thereof, by virtue of any alienation, transfer or mutation of possession; and the levy courts, commississioners and appeal tax court, at their meetings to note transfers or hear appeals, are hereby required from time to time, as often as occasion may require, to alter and correct the account of any person who may have parted with the possession of any property as aforesaid, and the sum which shall be so taken off, shall be charged to the person who may have purchased or otherwise acquired possession of the property, unless the same shall have been removed from the county, district or city.

SEC. 39. *And be it enacted*, That the said levy court, commissioners and appeal tax court, at their annual meeting to note transfers and hear appeals, from time to time as occasion may require, be and they are hereby empowered and directed to alter and correct the account of any person who may have lost any negro by death or otherwise, or any other property by destruction of any sort; *provided*, that no person shall have any deduction or allowance on account of any negro or other property, lost by death or destruction, unless a report of the same is made to

Clerks county courts to deliver a list alienations of real or household property, &c.

Assessment of property which may be transferred

If loss of property ensue, deduction made

Proviso