

Penalty. SEC. 3. Any violation of the provisions of this Act shall subject the said Commissioners, upon conviction, to a fine of five hundred dollars.

SEC. 4. *And be it enacted*, That this Act shall take effect from the date of its passage.

Approved April 7, 1900.

CHAPTER 410.

Balto. City. AN ACT to refund to Achilles Ford, brother of William G. Ford, late of Baltimore City, deceased, a sum of money erroneously paid as collateral inheritance tax by him to Stephen R. Mason, Register of Wills of Baltimore City, on the estate of said William G. Ford, deceased, and which sum of money was covered into the State Treasury by said Register of Wills, less twenty-five per centum commission retained by him.

Preamble. WHEREAS, Ann Ford, the mother of the said Achilles Ford and William G. Ford, departed this life in the year eighteen hundred and ninety-three, at that time supposed to be intestate, and leaving surviving her her said two sons, her only heirs at law, and who, as such, would have been entitled to her estate; and

WHEREAS, In the year eighteen hundred and ninety-seven the said William G. Ford departed this life intestate and without issue, leaving surviving him his widow, Alverda Ford, and his brother, the said Achilles Ford, and letters of administration on his estate were by the Orphans' Court of Baltimore City granted to his widow, Alverda Ford, who passed her account in said court on the 27th of December, 1897, and Achilles Ford, his only heir, paid the said Register of Wills the sum of three hundred and fifty-eight dollars and five cents as collateral inheritance tax on the said estate supposed to belong to said deceased, and to have passed to him as his heir at law, when, as matter of fact, the said William G. Ford left no estate, as by the will of the said Ann Ford, deceased, which was on the 26th day of February, 1898, found amongst the wills left for deposit in the office of the Register of Wills of Baltimore County, and which will was afterwards, on the 20th day of April, 1898, admitted to probate by the Orphans' Court of Baltimore County, the said William G. Ford was given a life estate only in her property, and at his death passed under said will to his brother, Achilles Ford, for life; therefore,