

Forfeit his commissions tration, pay said tax on distributive shares and legacies in his hands, and on failure to do so, he shall forfeit his commissions.

Shall appoint. **SEC. 117.** In all cases where real estate of any kind is subject to the said tax, the orphans' court of the county in which administration is granted, shall appoint the same persons who may have been appointed to value the personal estate, to appraise and value all the real estate of the deceased, within the State.

Form of the warrant. **SEC. 118.** The form of the warrant to such appraisers shall be the same as to appraisers of personal property, except that the words "real estate" shall be inserted therein, instead of the words, "goods, chattels and personal estate," and the words "price of property," instead of the word "article;" and the appraisers shall take the oath prescribed for appraisers of personal estate, except that the words "real estate," shall be substituted for the words, "goods, chattels and personal estate," and their duties and proceedings shall, in every respect, be the same as those of the appraisers of personal estate.

Not convenient **SEC. 119.** If the estate or property lies in more than one county, and it is not convenient for the appraisers to visit the other county, the court may appoint two appraisers in said county.

Inventory. **SEC. 120.** The inventory of the real estate shall be entirely separate and distinct from that of the personal estate.

Refusal to act. **SEC. 121.** On the death or refusal of any appraiser to act, the court may appoint another in his place.

Shall return inventory. **SEC. 122.** The appraisers shall return the inventory, when completed, to the executor or administrator, whose duty it shall be to return the same to the office of the register of wills to which the inventory of the personal estate is returnable, and within the same time and under like penalty, and shall make oath that said inventory or inventories is or are true and perfect inventory or inventories of all the real estate of the deceased, within this State, that has come to his knowledge, and that, should he thereafter discover any other real estate belonging to the deceased, in this State, he will return an additional inventory thereof.