

125. Form of warrant to appraisers.
126. How appraised if property lies in two counties.
127. Inventory to be separate from that of personal estate.
128. Court may appoint appraiser in place of appraiser who fails to act.
129. Return of appraisement by executor or administrator.
130. Appraisement to be taken to be true value of estate.
131. Tax to be a lien.
132. Executor or administrator to collect same and pay to register or sell the property.
133. Method of ascertaining where the property is devised for life with remainder over.
134. What property shall be subject to such tax; how its value is to be ascertained.
135. Estate to be sold in case of default in payment of the tax; proviso.
136. Bond of executor or administrator to be liable.
137. Letters may be revoked and bond sued.
138. Administrator *de bonis non*, or *c. t. a.* to have same powers as executor or administrator.
139. Summons to parties entitled to administer to show cause why they do not administer.
140. Court may appoint administrators, when.
141. Answer under oath of applicant for letters.
142. Register to give duplicate receipts to parties paying the tax.
143. Clerks and registers to account quarterly with state treasurer; commissions.
144. Penalty for failure to so account.

Priority of State's Lien.

145. Commencement of suit to give state a lien on lands of debtor to state.

Tax on Official Commissions.

146. Enumeration of. Amount of tax.
147. Clerks not to administer official oath until this tax is paid.
148. Amount of this tax upon clerks.
149. Secretary of state to furnish comptroller, annually, a list of qualified officials.

Assessment of Corporate Stock Owned by Non-Residents.

150. Situs of such stock for purposes of taxation.

State Tax Commissioner.

151. Appointment; tenure; qualification; salary; duties.
152. Clerks and assistant clerks to; their salaries.
153. Bank and other corporation officers to report annually number of shares; state tax commissioner to assess the stock, and the tax to be paid, when.
154. Penalty for failure to make the statement required in section 153.
155. Penalty for failure to pay the tax; suit by the state.
156. Chief officer of security and other such corporations to make annual report to state tax commissioner of their trust investments.
157. Corporations to file with state tax commissioner a copy of their certificate of incorporation; penalty.
158. County commissioners and appeal tax court directed to correct valuation and assessment.
159. Presidents and proper officers of all corporations to furnish annually to county commissioners and appeal tax court a list of stockholders: stock of non-resident stockholders, how assessed and taxes thereon, how paid; penalties.
160. Statements to be under oath if required.