

the register of wills of the proper county or city, five* per centum of every hundred dollars he may hold for distribution among the distributees or legatees, and at that rate for any less sum, for the use of the State; this section shall not be construed so as to release any tax already fixed on any collateral inheritance, distributive share or legacy.

See notes to sec. 120.

1904, art. 81, sec. 119. 1888, art. 81, sec. 104. 1860, art. 81, sec. 126. 1844, ch. 237, sec. 2. 1874, ch. 483, sec. 115.

122. When any species of property other than money or real estate shall be subject to said tax, the tax shall be paid on the appraised value thereof as filed in the office of the register of wills of the proper county or city; and every executor shall have power, under the order of the orphans' court, to sell, if necessary, so much of said property as will enable him to pay said tax.

See notes to sec. 120.

Ibid. sec. 120. 1888, art. 81, sec. 105. 1860, art. 81, sec. 127. 1845, ch. 202, sec. 1. 1874, ch. 483, sec. 116.

123. Every executor or administrator shall, within thirteen months from the date of his administration, pay said tax on distributive shares and legacies in his hands, and on failure to do so he shall forfeit his commissions.

See notes to sec. 120.

Ibid. sec. 121. 1888, art. 81, sec. 106. 1860, art. 81, sec. 128. 1847, ch. 222, sec. 1. 1874, ch. 483, sec. 117.

124. 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.

See notes to sec. 120.

Ibid. sec. 122. 1888, art. 81, sec. 107. 1860, art. 81, sec. 129. 1847, ch. 222, sec. 1. 1874, ch. 483, sec. 118.

125. 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.

Ibid. sec. 123. 1888, art. 81, sec. 108. 1860, art. 81, sec. 130. 1847, ch. 222, sec. 1. 1874, ch. 483, sec. 119.

126. 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.

*Although the act of 1908, ch. 695, repealing and re-enacting section 120 so as to increase the collateral inheritance tax from two and one-half to five per cent., makes no reference to section 121, it seems necessarily to amend the latter section, and hence, is so codified.