

time on application of the party shall be granted by the court; and it shall be the duty of any administrator or collector taking out the warrant to return the inventory or inventories which shall be delivered to him by the appraisers; and on failure by the administrator or collector, attachment may issue to enforce the return. And on the attachment the court shall have power to fine the party not exceeding thirty dollars.

This section referred to in construing secs. 5 and 231—see notes thereto. *Handy v. Collins*, 60 Md. 239.

Cited but not construed in *Barron v. Smith*, 108 Md. 323.

An. Code, sec. 213A. 1916, ch. 669.

220. Upon completion of their appraisalment, and at or before the time of filing the same with the Orphans' Court, the appraisers shall give a true copy of such appraisalment to the local supervisor of assessment appointed by the State Tax Commission of Maryland, provided that if the appraisalment be real estate, then the copy shall be given to the said local supervisor appointed for the county or city where such real estate lies, and if it be personal property, goods or chattels, then it shall be given to the local supervisor appointed for the county or city where the letters testamentary or administration were granted. It shall be the duty of such local supervisor to return forthwith the said copy of the appraisalment to the State Tax Commission of Maryland, and he shall note thereon whether or not the value placed on the property by the appraisers is or is not a proper one. Should the State Tax Commission of Maryland believe that the appraisalment is erroneous, authority is hereby conferred upon it, to set the matter for hearing, at a time not more than ten days after the return to it of the copy of the appraisalment by the local supervisor, and after hearing they may make such decision as the facts in the case may warrant, and the appraisers shall be bound thereby, and may be directed by the State Tax Commission to make any alteration or changes in their appraisalment as the said State Tax Commission may have determined. The appraisers appointed in and for Baltimore City shall not be required to give a copy of any appraisalment to the local supervisor, but the State Tax Commission or its agents may at all times investigate any appraisalment, and if they deem the same erroneous, they may direct a hearing as in the case of appraisalments by county appraisers.

An. Code, sec. 214. 1904, sec. 213. 1888, sec. 211. 1798, ch. 101, sub-ch. 6, sec. 7.

221. If there be any of the persons interested in the administration within three miles of the place where the personal estate is to be appraised, it shall be the duty of the administrator or collector, and of the appraisers, to give notice to the said persons, or at least two of them, of the time and place appointed for making the appraisalment.

Cited but not construed in *Barron v. Smith*, 108 Md. 323.

An. Code, sec. 215. 1904, sec. 214. 1888, sec. 212. 1798, ch. 101, sub-ch. 6, sec. 9.

222. Every collector, likewise, shall (unless superseded) return within the time and under the form aforesaid, with an affidavit of the truth annexed, an inventory of the money of the deceased which he hath collected