

An. Code, sec. 224. 1904, sec. 223. 1888, sec. 220. 1798, ch 101, sub-ch. 7.  
1802, ch. 101, sec. 2. 1807, ch. 136, sec. 1. 1818, ch. 217, secs. 1, 2.

**231.** The following shall be deemed and taken for assets in the hands of an administrator, to wit: Leases for years, estates for the life of another person or persons, except those granted to the deceased and his heirs only; a common warrant for land not executed or located in the lifetime of the deceased; and all goods, wares, merchandise, utensils, furniture, cattle stock, provisions, tobacco and every kind of produce, the crop on the land of the deceased begun by him or her, things annexed to the freehold or building which may be removed without prejudice to the building, ornaments and every species of personal property (except those things which are denominated heir-looms and the ornaments and jewels of a widow proper for her station, and the clothing of the family).

Debts due estate form no part of the inventory; *contra*, as to stocks and bonds payable to bearer and having a market value. *Handy v. Collins*, 60 Md. 239.

The subscription list and good-will of a printing office, not being capable of appraisalment, are not assets in hands of administrator. *Seighman v. Marshall*, 17 Md. 569.

An administrator will be charged as part of assets of estate, with any separate debts lost through his negligence, and hence an alleged *devastavit* may be inquired into. The administrator may also be charged with property remaining in his hands in *specie*, unless it remains unsold without his default. *Seighman v. Marshall*, 17 Md. 571. As to property lost through negligence, see also *Hoffman v. Armstrong*, 90 Md. 123.

Any profit which an executor makes by dealing with his testator's assets must be accounted for as part of the estate. *Gephart v. Strong*, 20 Md. 522.

Leasehold property or chattels real, no matter how long the term, is personal estate, and passes to personal representative. *Devecmon v. Devecmon*, 43 Md. 347; *Allender v. Sussan*, 33 Md. 17; *Williams v. Holmes*, 9 Md. 286.

Property given by a parent in his lifetime to his children by way of advancement forms no part of his estate. A mortgage is personal property. *Chase v. Lockerman*, 11 G. & J. 186.

If an equitable release has been given, a mortgage need not be returned as assets although no formal release has been recorded. *Marriott v. Handy*, 8 Gill, 41.

The executor of a donor is estopped to allege that a bill of sale is in fraud of creditors; property is not assets in his hands. *Dorsey v. Smithson*, 6 H. & J. 61.

As to growing crops, and increase or income resulting from personal property specifically bequeathed, see *Evans v. Iglehart*, 6 G. & J. 173. As to growing crops, see also *Haslett v. Glenn*, 7 H. & J. 17; *Bevans v. Briscoe*, 4 H. & J. 139.

Cited but not construed in *Lipson v. Evans*, 133 Md. 377.

For a case dealing with the act of 1818, ch. 217 (involving the hire of slaves), see *Edelen v. State*, 4 G. & J. 281.

As to growing crops, see sec. 298. As to provender on the lands of the decedent at the time of a sale thereof, see sec. 297.

See also notes to sec. 228.

An. Code, sec. 225. 1904, sec. 224. 1888, sec. 221. 1798, ch. 101, sub-ch. 6, sec. 8.

**232.** Every administrator shall likewise return within the time and under the pain aforesaid, with an affidavit of the truth annexed, an inventory of the money belonging to the deceased which have come to his hands, and a list of the debts due to the deceased which have come to his knowledge, specifying the nature of each debt and setting down such as he shall deem sperate, distinct and separate from those which he shall deem desperate and doubtful.

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