

estate may be sold notwithstanding existence of personal property.

73. Sales of property subject to ground-rent.
74. Payment of purchase price. **Report and ratification of sale.**
75. Deed to purchaser. **Effect.**
76. Disposition of surplus of proceeds of sale.
77. Setting sale aside—when to be set aside—effects.
78. Redemption of property sold.
79. Fees in connection with tax sales.
80. Record of proceedings.
81. Succeeding collector to have powers of predecessor.
82. Special agent to execute deed.
83. Bidding in property by County Commissioners or Mayor and City Council of Baltimore.
84. Re-sale of property so bought in.
85. Title where owners described as heirs of named person.
86. Death of purchaser before receiving deed.

Resistance to Collectors.

87. Penalty for resisting or threatening collector or any bidder.
88. Summoning *posse comitatus*.
89. Penalty for assaulting collector, *posse comitatus* or bidder.

SPECIAL TAXES (Secs. 90-141).

Franchise Tax on Deposits of Savings Banks.

90. Tax on savings banks deposits.
- Gross Receipts Tax (Secs. 91-97).**
91. Who subject to gross receipts tax. Rates.
92. Reports to State Tax Commission.
93. Failure to report. Tax fixed by State Tax Commission—*mandamus*.
94. Meaning of gross receipts as to trust and title insurance companies.
95. Collection of tax. Interest. Penalty.
96. Examination of office, agent, or other person by State Tax Commission.
97. Taxes for receipts of year ending Dec. 31, 1928.

Tax on Official Commissions (Secs. 98-100).

98. Who subject to accounts.
99. Oath not to be administered until tax is paid. Duty of clerks.
100. Secretary of State to furnish list of officers to Comptroller.

Tax on Commissions of Executors and Administrators (Secs. 101-104).

101. Amount of tax. No waiver. Legacy left to executor.
102. Orphans' Court to fix commissions.
103. Payment of tax. Bond liable.
104. Receipt for tax.

Collateral Inheritance Tax (Secs. 105-132).

105. What subject to; provisos.
106. Executor to pay. No tax or increase in value after death.
107. Tax to be on appraised value of personality. Sales to pay tax.
108. When tax on distributive shares and legacies to be paid.
109. Real estate to be appraised. Form of warrant to appraisers.
110. Appraisement where land lies in two or more counties.
111. Inventory of real estate to be separate.
112. Appointment in place of appraiser failing to act.
113. Return of appraisement by executor.
114. Appraisement to be taken to be true value.
115. Lien of tax.
116. Collection of tax by executor from parties liable. Payment sales to pay tax. Limitations.
117. Appointment of appraisers by courts of equity. Payment of tax.
118. Particular estates and remainders. Apportionment of tax. Appeal.
119. Interests less than absolute estate subject to tax ascertainment of tax. Appeal.
120. Non-payment of taxes due under Sections 118 and 119. Remedy. Limitations.
121. Liability of executor's bond.
122. Failure of executor to comply with foregoing sections.