

imposed by this sub-title, shall pay to the Register of Wills of the proper county or city, one per centum of every hundred dollars he may hold for distribution among the distributees or legatees specified in Section 104A of this sub-title, and seven and one-half per centum of every hundred dollars he may hold for distribution among the distributees or legatees specified in Section 105 of this sub-title, except as hereinafter provided, and at that rate for any less sum, for the use of the State.

The provision that collateral inheritance tax was not payable on increment in value of estate or income accrued after death of decedent was not retroactive and only applied from date act (1927, ch. 43) became effective (decided prior to act of 1935, ch. 520). *Dryden v. Balto. Tr. Co.*, 157 Md. 562.

This section referred to in construing sec. 105. *Downes v. Safe Dep. & Tr. Co.*, 164 Md. 296.

1929, ch. 226, sec. 107.

107. 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, which appraisement shall be subject to modification by the Orphans' Court appointing such appraisers, for good cause shown; 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.

This section referred to in construing sec. 105. *Downes v. Safe Dep. & Tr. Co.*, 164 Md. 297.

1929, ch. 226, sec. 108.

108. Every executor 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.

1929, ch. 226, sec. 109.

109. 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; and this appraisement shall likewise be subject to confirmation or modification by said Orphans' Court, for good cause shown. 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.

128. The note under sec. 132 (old), page 2619, vol. 2, of Code, should be under sec. 128 (old).

See sec. 124 and art. 95, sec. 211, *et seq.*