

imposed by this sub-title shall be charged with the payment thereof, and shall only be discharged from liability for the amount of said tax or taxes by paying the same for the use of the State to the Register of Wills of the proper county or city, before making any distribution to the person or persons entitled. Unpaid taxes shall bear interest at the rate of six per centum per annum after the expiration of thirty days from their due date.

Tax on increase in value of estate applicable in case of one who died before passage of Act (1935, Ch. 520) but whose personalty distributed after passage of Act. *Rosenburg v. Bouse*, 172 Md. 531.

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. 110. *Downes v. Safe Dep. & Tr. Co.*, 164 Md. 296; *Bouse v. Hull*, 168 Md. 9.

An. Code, 1924, sec. 126. 1912, sec. 122. 1904, sec. 119. 1888, sec. 104. 1844, ch. 237, sec. 2. 1874, ch. 483, sec. 115. 1929, ch. 226, sec. 107.

113. 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. 110. *Downes v. Safe Dep. & Tr. Co.*, 164 Md. 297.

An. Code, 1924, sec. 127. 1912, sec. 123. 1904, sec. 120. 1888, sec. 105. 1845, ch. 202, sec. 1. 1874, ch. 483, sec. 116. 1929, ch. 226, sec. 108. 1936 (Sp. Sess.), ch. 124, sec. 108.

114. 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. After the expiration of said thirteen months the Orphans' Court shall not entertain any petition or other proceeding for the reappraisement or revaluation of any property making up such distributive shares or legacies, or the modification of any appraisement thereof theretofore made.

An. Code, 1924, sec. 128. 1912, sec. 124. 1904, sec. 121. 1888, sec. 106. 1847, ch. 222, sec. 1. 1874, ch. 483, sec. 117. 1929, ch. 226, sec. 109.

115. 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.

See sec. 131 and art. 93, sec. 212, *et seq.*

Under this section and secs. 119, 120 and 127, the orphans' court is proper tribunal to enforce collection of collateral inheritance tax. When appraisers have already been