

appointed an order of orphans' court directing administrators to nominate two other qualified persons to appraise real estate of decedent, while warrant issued to original appraisers was in full force, held improper; orphans' court might upon charges remove either administrators or appraisers. See notes to art. 93, sec. 243. *Wingert v. State*, 125 Md. 538. And see *Wingert v. Albert*, 127 Md. 82.

The orphans' court has power to appraise only under this section, and under art. 93, secs. 168 and 213. Hence, where a will directs an appraisement of certain property and that it be taken over at such appraisement, but fails to name appraisers, equity alone can name them. *Magin v. Niner*, 110 Md. 302.

An. Code, 1924, sec. 130. 1912, sec. 126. 1904, sec. 123. 1888, sec. 108. 1847, ch. 222, sec. 1. 1874, ch. 483, sec. 119. 1929, ch. 226, sec. 110.

**116.** If the estate or property lies in more than one county, and it is not convenient for the appraisers to visit the other county, the court may appoint two appraisers in said county.

An. Code, 1924, sec. 131. 1912, sec. 127. 1904, sec. 124. 1888, sec. 109. 1847, ch. 222, sec. 1. 1874, ch. 483, sec. 120. 1929, ch. 226, sec. 111.

**117.** The inventory of the real estate shall be entirely separate and distinct from that of the personal estate.

An. Code, 1924, sec. 132. 1912, sec. 128. 1904, sec. 125. 1888, sec. 110. 1847, ch. 222, sec. 2. 1874, ch. 483, sec. 121. 1929, ch. 226, sec. 112.

**118.** On the death or refusal of any appraiser to act, the Court may appoint another in his place.

An. Code, 1924, sec. 133. 1912, sec. 129. 1904, sec. 126. 1888, sec. 111. 1847, ch. 222, sec. 3. 1874, ch. 483, sec. 122. 1929, ch. 226, sec. 113.

**119.** The appraisers shall return the inventory, when complete, to the executor, whose duty it shall be to return the same to the office of the register of wills, to which the inventory of the personal estate is returnable, and within the same time and under like penalty, and he shall make oath that said inventory or inventories is or are a true and perfect inventory or inventories of all the real estate of the deceased, within the State, that has come to his knowledge, and that, should he thereafter discover any other real estate belonging to the deceased, in this State, he will return an additional inventory thereof.

An. Code, 1924, sec. 134. 1912, sec. 130. 1904, sec. 127. 1888, sec. 112. 1847, ch. 222, sec. 4. 1874, ch. 483, sec. 123. 1929, ch. 226, sec. 114.

**120.** The appraisement thus made shall be deemed and taken to be the true value of the said real estate upon which the said tax shall be paid.

An. Code, 1924, sec. 135. 1912, sec. 131. 1904, sec. 128. 1888, sec. 113. 1844, ch. 237, sec. 5. 1846, ch. 344, sec. 2. 1874, ch. 483, sec. 124. 1904, ch. 222. 1929, ch. 226, sec. 115. 1936 (Sp. Sess.), ch. 124, sec. 115.

**121.** The amount of said tax shall be a lien on said real estate for the period of four years from the date of the death of the decedent.

An. Code, 1924, sec. 136. 1912, sec. 132. 1904, sec. 129. 1888, sec. 114. 1847, ch. 222, sec. 5. 1874, ch. 483, sec. 125. 1904, ch. 222. 1929, ch. 226, sec. 116. 1935, ch. 90, sec. 116. 1936 (Sp. Sess.), ch. 124, sec. 116.

**122.** The executor shall collect the same from the parties liable to pay said tax or their legal representative within thirteen months from the date of his administration, and pay the same to the register of wills of the county or city in which administration is granted; and if the said parties