

Account.

An. Code, 1924, sec. 1. 1912, sec. 1. 1904, sec. 1. 1888, sec. 1. 1798, ch. 101, sub-ch. 8, sec. 1. 1831, ch. 315, sec. 3.

1. Every administrator shall render to the orphans' court of the county in which he shall have obtained letters of administration within the period of twelve months from the date of such letters the first account of his administration.

This section referred to in deciding that an option given by a testator in his lifetime must be exercised within a reasonable time, no time being mentioned in connection therewith. *Hilgartner v. Hilgartner*, 127 Md. 274.

The law does not enforce the payment of legacies until expiration of time allowed by this section for stating account. Interest. *Handy v. Collins*, 60 Md. 236.

Administration accounts are only *prima facie* correct. *Scott v. Fox*, 14 Md. 388; *Seighman v. Marshall*, 17 Md. 550. For other cases (not referring to statute), see Md. Digest.

This section referred to in construing secs. 3 and 296. *Levering v. Levering*, 64 Md. 411; *Biddison v. Mosely*, 57 Md. 93; *Jones v. Jones*, 41 Md. 359.

For a case now apparently inapplicable to this section by reason of changes in the law, see *Rieman v. Peters*, 2 Md. 110.

Cited but not construed in *Van Bibber v. Reese*, 71 Md. 613; *Hignutt v. Cranor*, 62 Md. 220; *Harlan v. Hunter*, 170 Md. 517; *Newton v. Johnson*, 173 Md. 171.

See notes to secs. 3, 37 and 265.

An. Code, 1924, sec. 2. 1912, sec. 2. 1904, sec. 2. 1888, sec. 2. 1798, ch. 101, sub-ch. 10, sec. 3.

2. If the first account shall not show the estate which was on hand to be fully administered, another account shall be returned within six months thereafter, and, within every term of six months thereafter, an account shall be returned until the estate shall appear to be fully administered; and whenever a discovery or receipts of assets shall take place after rendering an account, another account shall be rendered within six months thereafter; but an administrator shall not be obliged to render accounts when it appears to the court that the estate has been fully administered, except as to debts which the court shall deem desperate.

This section referred to as indicating that a final account, so far as debts are concerned, must be stated before orphans' court can order legacies paid, or distribution made. *Lowe v. Lowe*, 6 Md. 353. Cf. *Clarke v. Sandrock*, 113 Md. 426.

This section referred to in deciding that vouchers upon which an account is passed, do not become a part of records of orphans' court. *Randall v. Hodges*, 3 Bl. 484.

This section referred to in construing secs. 3 and 296. *Levering v. Levering*, 64 Md. 411; *Biddison v. Mosely*, 57 Md. 93; *Jones v. Jones*, 41 Md. 359.

Cited but not construed in *Hignutt v. Cranor*, 62 Md. 219; *Newton v. Johnson*, 173 Md. 171.

See notes to secs. 38 and 265.

An. Code, 1924, sec. 3. 1912, sec. 3. 1904, sec. 3. 1888, sec. 3. 1798, ch. 101, sub-ch. 10, sec. 9. 1831, ch. 315, sec. 3.

3. If an administrator shall fail to return an account as before directed within the time limited by law, or within such further time as the orphans' court shall allow not exceeding six months, his letters, on application of any person interested, may be revoked and administration granted at the discretion of the court; and the administrator to whom letters may be granted shall be entitled to put the delinquent's bond in suit and to recover such damages thereon as the jury may find; and in assessing such damage the jury shall allow such sum as will be equal to six per centum per annum on the amount of the inventory or inventories, from the time of the return or returns to the time of the verdict, over and beyond the damages, for such loss or injury as the estate may have sustained by the delinquent's conduct.