

of an infant therein, shall not be appointed or allowed to qualify as guardian of any infant resident of this State, but nothing in this section shall be construed to impair the validity of any appointment or qualification antedating June 1, 1929, or to affect, in any way, any provision of law relating to the transferring of property in this State belonging to wards in another state or country.

See sec. 202.

Inventory and List of Debts.

An. Code, 1924, sec. 211. 1912, sec. 205. 1904, sec. 204. 1888, sec. 204. 1798, ch. 101, sub-ch. 6, sec. 1.

212. In every case wherein letters testamentary or of administration or of collection are granted, in order that all persons interested in the personal estate may have an opportunity of knowing as nearly as may be the amount of the same, an inventory (in case the estate lies in one county, or can conveniently be collected together), or inventories (in case the property lies in more than one county, or cannot conveniently be collected together), shall be returned to the office granting the administration.

Successive administrators of estate should each file inventory. *Brown v. Tydings*, 149 Md. 24.

This section referred to in construing art. 81, sec. 110. *Downes v. Safe Dep. & Tr Co.*, 164 Md. 300.

Cited but not construed in *State v. Md. Casualty Co.*, 164 Md. 75; *Frank et al. v. Warehime*, Daily Record, July 7, 1939.

The provisions of Secs. 1-3, 106, 112, 116, 127 and 212-220 with respect to time of accounting are directory, as time of settlement is subordinate to exigencies of reasonable and prudent administration. *Goldsborough v. DeWitt*, 171 Md. 253.

Title to decedent's property vests in administrator. An inventory may upon application to orphans' court be corrected, but that court cannot pass on questions of title to personal property, save those provided for by sec. 253. Purpose of this section. *Fowler v. Brady*, 110 Md. 207.

The failure to return an inventory is not sufficient evidence to charge administrator with a debt of intestate. *Leeke v. Beanes*, 2 H. & J. 373. Cf. *Proprietary v. Gibbs*, 1 H. & McH. 58.

This section referred to in construing secs. 5 and 231—see notes thereto. *Handy v. Collins*, 60 Md. 238.

Cited but not construed in *Barron v. Smith*, 108 Md. 323.

As to the appraisal of real estate for inheritance taxes, see art. 81, sec. 115, *et seq.*

An. Code, 1924, sec. 212. 1912, sec. 206. 1904, sec. 205. 1888, sec. 205. 1798, ch. 101, sub-ch. 6, sec. 2. 1890, ch. 155. 1908, ch. 118.

213. The orphans' court or register of wills of the counties of the State, on granting letters testamentary or of administration, or of collection shall issue a warrant or warrants under their seal of office authorizing two persons of discretion, not related to the deceased nor interested in the administration, to appraise the goods, chattels and personal estate of the deceased known to them, or to be shown by the executor, administrator or collector.

The orphans' court has power to appraise only under this section and sec. 165, and under art. 81, sec. 115. Hence where a will directs appraisement and certain property to be taken at such appraisement but fails to name appraisers, equity alone can name them. *Magin v. Niner*, 110 Md. 302.

This section referred to in construing secs. 5 and 231—see notes thereto. *Handy v. Collins*, 60 Md. 239.

Cited but not construed in *Barron v. Smith*, 108 Md. 323.

An. Code, 1924, sec. 213. 1912, sec. 207. 1904, sec. 206. 1890, ch. 155, sec. 205A.

214. The two persons to appraise the estate as mentioned in section 212 shall be nominated to the court or register of wills as the case may be, by the executor, administrator or collector, and their warrants to appraise