

thereof in dollars and cents; all the valuations on one side of the paper shall be set down in one column distinctly in figures opposite to their respective articles; the contents of each column shall be cast up and set down, and likewise the contents of the whole shall be cast up and set down under the last column.

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; *Hepburn's Case*, 3 Bl. 105.

An. Code, 1924, sec. 219. 1912, sec. 213. 1904, sec. 212. 1888, sec. 210. 1798, ch. 101, sub-ch. 6, sec. 6.

**220.** When the inventory shall be finished, the appraisers shall certify the same under their hands and seals, and a certificate of their having taken the oath aforesaid shall be thereto annexed; and every inventory shall be returned to the proper officer within three calendar months from the date of the letters, or within such time from the date of the warrant, in case a second warrant shall have issued, as the case may require, unless further time on application of the party shall be granted by the court; and it shall be the duty of any administrator or collector taking out the warrant to return the inventory or inventories which shall be delivered to him by the appraisers; and on failure by the administrator or collector, attachment may issue to enforce the return. And on the attachment the court shall have power to fine the party not exceeding thirty dollars.

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; *Frank et al. v. Warehime*, Daily Record, July 7, 1939.

See notes to Sec. 212.

An. Code, 1924, sec. 220. 1912, sec. 213A. 1916, ch. 669.

**221.** Upon completion of their appraisal, and at or before the time of filing the same with the Orphans' Court, the appraisers shall give a true copy of such appraisal to the local supervisor of assessment appointed by the State Tax Commission of Maryland, provided that if the appraisal be real estate, then the copy shall be given to the said local supervisor appointed for the county or city where such real estate lies, and if it be personal property, goods or chattels, then it shall be given to the local supervisor appointed for the county or city where the letters testamentary or administration were granted. It shall be the duty of such local supervisor to return forthwith the said copy of the appraisal to the State Tax Commission of Maryland, and he shall note thereon whether or not the value placed on the property by the appraisers is or is not a proper one. Should the State Tax Commission of Maryland believe that the appraisal is erroneous, authority is hereby conferred upon it, to set the matter for hearing, at a time not more than ten days after the return to it of the copy of the appraisal by the local supervisor, and after hearing they may make such decision as the facts in the case may warrant, and the appraisers shall be bound thereby, and may be directed by the State Tax Commission to make any alteration or changes in their appraisal as the said State Tax Commission may have determined. The appraisers appointed in and for Baltimore City shall not be required to give a copy of any appraisal to the local supervisor, but the State Tax Commission or its agents may at all times investigate any appraisal, and if they deem the same erroneous, they may direct a hearing as in the case of appraisements by county appraisers.

Cited but not construed in *State v. Md. Casualty Co.*, 164 Md. 75.