

less sum, for the use of the State; this section shall not be construed so as to release any tax already fixed on any collateral inheritance, distributive share, or legacy.

Id s 115
To be paid on
appraised value

106. 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 register's office of the proper county or city; 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.

Id s 116
Within what
time to be paid
Failure to do so
forfeits his
commission

107. Every executor or administrator 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.

Id s. 117
How real estate
appraised, sub-
ject to said tax

108. 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.

Id s 118
Form of war-
rant to apprais-
ers.

109. 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.

Duties and
proceedings.

Id s 119
Where estate
lies in more
than one
county

110. 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.

Id s 120
Inventory of
real estate to be
separate

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

Id s 121
When court to
appoint new
appraiser

112. On the death, or refusal of any appraiser to act, the court may appoint another in his place.

Id s 122
Return of
appraisers
under oath.

113. The appraisers shall return the inventory when completed to the executor or administrator, 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 shall make oath that said inventory or inventories is or are true and perfect inventory or inventories of all the real estate of the deceased within this 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

Id s 123.
Such appraisement to be deemed true value of real estate

114. 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.