

ecutor or administrator, and he shall be subject to the same liabilities.

Id s 131  
Where estate  
liable, and no  
administration  
taken out

**122.** In all cases where any estate, real, personal or mixed, shall be subject to the collateral inheritance tax imposed by this article, and no administration is taken out on the estate of the person who died seized and possessed thereof, within ninety days after the death of said person, the Orphans' Court of the county in which administration should be granted, shall issue a summons for the parties entitled to administration to show cause wherefore they do not administer

Id s 132  
Court to  
appoint, if per-  
sons entitled to  
administration  
refuse

**123.** If the parties entitled by law to administration, do not administer within a reasonable time to be fixed by the said court, or if they be incapable, or being capable, if they decline or refuse to appear on proper summons or notice, administration shall be granted to such person as the court may deem proper.

Id s 133  
Person apply-  
ing for adminis-  
tration to be  
examined as to  
real estate sub-  
ject to tax.

**124.** In all cases where application is made to the Orphans' Court or register of wills of any county or the city of Baltimore, for letters testamentary or of administration, the said court or register shall inquire of the person making the application, whether he knows or believes that there is any real estate of the decedent liable to the collateral inheritance tax, and the answer of such applicant shall be given on oath if the court or register requires it.

Id s 134  
Register to give  
duplicate  
receipts

**125.** The register of wills shall give to the person paying the collateral inheritance tax imposed by this article, duplicate receipts for said tax, one of which shall be forwarded by said person to the treasurer, to be by him preserved, and copies thereof shall be evidence in suits upon the bond of said register.

#### CLERKS AND REGISTERS TO ACCOUNT.

Id s 135  
1874, c 231  
When clerks  
and registers to  
account for  
taxes and pay  
over

Commission

**126.** It shall be the duty of the several clerks and the several registers of wills in this State, to account with, upon oath, and pay to the treasurer on the first Monday of March, June, September, and December, in each and every year, all sums of money received by them respectively, for which they shall be allowed a commission of five per centum upon the amount so paid over.

Id s 136  
Proceedings on  
failure to ac-  
count and pay

**127.** If any of the said clerks or registers shall fail to account and pay over as required in the last preceding section, the comptroller shall, in thirty days thereafter, give notice thereof to the State's attorney for the county or city, whose duty it shall be to put the bond of such clerk or register in suit for the use of the State, in which suit a recovery shall be had for the amount appearing to be due, with interest at the rate of ten per centum per annum from the date or dates when the same was payable as aforesaid, which recovery shall be evidence of misbehavior, and upon conviction thereof, the said clerk or register shall be removed from office, which shall thereupon be filled as prescribed by the Constitution, and such failure on the part of any clerk or register, shall amount to a forfeiture of the commission to which he would otherwise be entitled.