

hundred dollars, shall be subject to the tax imposed by this section.

*State v. Dorsey*, 6 Gill, 388. *Tyson v. State*, 28 Md. 577. *Cit. Nat Bank v. Sharp*, 53 Md. 521.

P. G. L., (1860,) art. 81, sec. 125. 1844, ch. 237, sec. 2. 1864, ch. 200.  
1874, ch. 483, sec. 114.

**103.** Every executor or administrator, to whom administration may be granted, before he pays any legacy, or distributes the shares of any estate liable to the tax imposed by the preceding section, shall pay to the register of wills of the proper county or city, two and a half per centum of every hundred dollars he may hold for distribution among the distributees or legatees, and at that rate for any 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.

*State v. Dorsey*, 6 Gill, 388.

*Ibid.* sec. 126. 1844, ch. 237, sec. 2. 1874, ch. 483, sec. 115.

**104.** 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 office of the register of wills 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.

*Ibid.* sec. 127. 1845, ch. 202, sec. 1. 1874, ch. 483, sec. 116.

**105.** 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.

*Ibid.* sec. 128. 1847, ch. 222, sec. 1. 1874, ch. 483, sec. 117.

**106.** 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.