

those of an executor or administrator, and he shall be subject to the same liabilities.

P. G. L., (1860,) art. 81, sec. 142. 1847, ch. 222, sec. 10. 1874, ch. 483, sec. 131.

120. 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.

Ibid. sec. 143. 1847, ch. 222, sec. 10. 1874, ch. 483, sec. 132.

121. 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.

Ibid. sec. 144. 1847, ch. 222, sec. 10. 1874, ch. 483, sec. 133.

122. 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.

Ibid. sec. 145. 1844, ch. 184, sec. 4. 1874, ch. 483, sec. 134.

123. 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 suit upon the bond of said register.

Ibid. sec. 146. 1845, ch. 71, sec. 3. 1847, ch. 222, sec. 12. 1862, ch. 157.
1868, ch. 196. 1874, ch. 483, sec. 135.

124. It shall be the duty of the several clerks and the several registers of wills in this State to account with and pay to the