

Payment of State Taxes on Baltimore City Stock.

104-108. Provisions relating to; duty of city register; of appeal tax court; penalties; compensation to judges of appeal tax court for their services.

State Tax on Public Debt of the State.

109. Treasurer to levy tax on taxable State debt assessed at prescribed rates.
110. Tax to be deducted from July interest.

Assessment for State Taxes of Stock of Public and Private Corporations.

111. Stock of public and private corporations to be excluded from county and city assessment so far as relates to State tax.

Tax on Commissions of Executors and Administrators.

112. State tax of ten per cent. on all such commissions.
113. Orphans' court shall fix commissions.
114. Executors and administrators shall pay, when; suit on bond of.
115. Duplicate receipts to be given by the register.
116. Orphans' court, in fixing commissions, to make no allowance for this tax.

Collateral Inheritance Tax.

117. All collateral successions to be subject to a tax of two and a half per cent.
118. Executors and administrators to pay this tax.
119. To be paid on appraised value of property.
120. To be paid within thirteen months.

121. Real estate to be appraised.
122. Form of warrant to appraisers.
123. How appraised if property lies in two counties.
124. Inventory to be separate from that of personal estate.
125. Court may appoint appraiser in place of appraiser who fails to act.
126. Return of appraisement by executor or administrator.
127. Appraisement to be taken to be true value of estate.
128. Tax to be a lien.
129. Executor or administrator to collect same and pay to register or sell the property.
130. Method of ascertaining where the property is devised for life with remainder over.
131. What property shall be subject to such tax; how its value is to be ascertained.
132. Estate to be sold in case of default in payment of the tax; proviso.
133. Bond of executor or administrator to be liable.
134. Letters may be revoked and bond sued.
135. Administrator *de bonis non*, or *c t a* to have same powers as executor or administrator.
136. Summons to parties entitled to administer to show cause why they do not administer.
137. Court may appoint administrators, when.
138. Answer under oath of applicant for letters.
139. Register to give duplicate receipts to parties paying the tax.
140. Clerks and registers to account quarterly with State treasurer
141. Penalty for failure to so account.