

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 such administration should be granted shall issue a summons for the parties entitled to administration to show cause wherefore they do not administer; provided, however, that when any real estate shall be subject to said tax and no administration has been taken on the estate of the person who died seized thereof, the orphans' court of the county where said real estate shall be situate may, on the application of any one interested in said real estate, appoint appraisers to value the same as provided by the preceding sections of this article, and the amount of said tax may be paid to the register of wills of the county where the said application shall be made.

State v. Dalrymple, 70 Md. 295.

1888, art. 81, sec. 121. 1860, art. 81, sec. 143. 1847, ch. 222, sec. 10.  
1874, ch. 483, sec. 132.

**137.** 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.

State v. Dalrymple, 70 Md. 295.

Ibid. sec. 122. 1860, art. 81, sec. 144. 1847, ch. 222, sec. 10.  
1874, ch. 483, sec. 133.

**138.** 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 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. 123. 1860, art. 81, sec. 145. 1844, ch. 184, sec. 4.  
1874, ch. 483, sec. 134.

**139.** 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.