

gift or sale, made or intended to take effect in possession after the death of the grantor, bargainor, devisor, or donor, and there is no trustee or other person to make distribution thereof, it shall be the duty of the person receiving such estate or any interest therein, to file the inventory within the time and in the manner hereinabove provided. Upon the filing of the inventory as required by this section, the Orphans' Court shall appoint at least two appraisers to value the property listed in any such inventory for the purpose of determining the amount of tax due and payable hereunder; and the tax so ascertained to be due shall become payable at once to the Register of Wills, for the non-payment of which he is authorized to institute suit for and on behalf of the State of Maryland in any court of competent jurisdiction.

127. Whenever any estate, real, personal or mixed, shall be subject to the collateral inheritance tax imposed by this Article, and there is no formal administration of such estate subject to the jurisdiction of any court, and no inventory is filed as required by the last preceding section, it shall be and become the duty of the Register of Wills of the county or city in which the inventory should have been filed, under the provisions of the preceding section, to apply for the appointment of at least two appraisers to value any such estate that may come to his attention, for the purpose of determining the amount of tax due and payable hereunder, and the tax so ascertained to be due shall become payable at once to the Register of Wills, and in addition thereto the person or persons liable for the payment of said tax shall be and become liable by way of a penalty, for the payment of an additional sum equal to 25% of the amount of tax so determined to be due, and for the non-payment of said tax or the penalty, the Register of Wills is authorized to cause suit to be instituted in the name of the State of Maryland through the Attorney General in any court of competent jurisdiction.

128. 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.