

immediately after Section 237 of said Article 93, and to be known as Sections 237A, 237B, 237C and 237D, providing for the filing of an inventory and the appraisal of real estate situated in this state and owned by a decedent; to renumber Sections 112, 113 and 114 of Article 81 of said Code, as Sections 117, 118 and 119 of said Article, respectively; and to repeal and re-enact, with amendments, Section 120 of said Article 81, sub-title "Inheritance Tax" providing for the calculation of the inheritance tax with respect to the real estate of a decedent.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sections 115 to 119, inclusive, of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Inheritance Tax", be and the same are hereby repealed, and four new sections be and they are hereby enacted in lieu thereof, said new sections to be added to Article 93 of said Code, title "Testamentary Law", sub-title "Inventory and List of Debts", to follow immediately after Section 237 of said Article 93, to be known as Sections 237A, 237B, 237C and 237D, and to read as follows:

237A. In all cases where a decedent dies seized and possessed of real estate situate in this State, 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 this State, and this appraisement shall be subject to confirmation or modification by said Orphan's Court, for good cause shown. The form of the warrant to such appraisers shall be the same as to appraisers of personal property, except that the words "real estate" shall be inserted therein instead of the words "Goods, chattels and personal estate", and the words "piece of property" instead of the word "article", and the appraisers shall take the oath prescribed for appraisers of personal estate, except that the words "real estate" shall be substituted for the words "Goods, chattels and personal estate", and their duties and proceedings shall, in every respect, be the same as those of the appraisers of personal estate.

237B. On the death or refusal of any appraiser to act, the Court may appoint another in his place. If the estate or property lies in more than one county and it is not convenient for the appraisers to visit the other county, the court may appoint two appraisers in said other county.

237C. The appraisers shall return the inventory, when complete, to the executor, whose duty it shall be to return the