

keeping a record thereof, on the account filed by such executors or administrators, which shall be a full discharge of the executors or administrators so paying for the amount of such receipt; and when any species of property, other than money or real estate, shall pass as aforesaid, the tax or duty shall be paid on the appraised value thereof, as filed in the register's office of the proper county, and all executors and administrators, shall have full power and authority to sell if necessary so much of said property as will enable him, her or them, to pay said tax or duty, distributing any balance left in their hands, as is or may be directed by law, and the amount of the said tax or duty shall be paid over as before directed; and moreover, it is hereby made the duty of all executors and administrators to lodge information with the levy court, or commissioners of the county, or Howard district, or the appeal tax court of Baltimore, of any and all real estate of every kind, of which their respective testators or intestates have died seized or possessed, and which has passed to any person or persons, or bodies politic or corporate, in trust or otherwise obtained, other than those mentioned in the first section of this act, without delay, from the time the same has come to his, her or their knowledge,

Executors and administrators have power to sell property to pay tax or duty.

SEC. 3. *And be it enacted*, That it shall be the duty of the said register, on the first days of January, April, July and October, in each and every year, to pay over to the Treasurer of this State, all sums of money paid to and received by them under the provisions of this act; and on failure, their bonds shall be liable to be put in suit, and a recovery had thereon, for the amount which they may so fail to pay over, with interest at the rate of ten per centum per annum, from the time of such default.

All sums of money to be paid to the Treasurer.

SEC. 4. *And be it enacted*, That it shall be the duty of the respective levy courts, or commissioners of the tax of the several counties, and of Howard district, and the appeal tax court of Baltimore, in each and every year, commencing with the first day of June next, diligently to enquire after and take an account of all real estates, which may be liable to the tax or duty under the provisions of this act, otherwise than as mentioned in the first section of this act, and also of any such estate or estates, which may have come to their knowledge upon the information of any executor or executors, administrator or administrators, or otherwise; and the said levy courts or commissioners, and the appeal tax court, shall put a fair and just valuation on the same, according to the market price thereof, and when the first annual assessment or tax is imposed for the counties, district, and the city of Baltimore, the said levy courts, commissioners, and mayor and city council of Bal-

Levy courts, &c. take an account of real estates liable to the tax.

Fair and just valuation.