

COLLATERAL INHERITANCES, &c.—

of the State, as hereinafter directed, provided, that no estate valued at less than \$100 shall be subject to tax, &c. 237 1

Every executor and administrator, &c. shall before he, &c. pay any legacy or distribute the shares, &c., passing as aforesaid, pay to register of wills, &c., whose bonds shall be liable therefor, two and one half per cent. out of \$100 they may hold, &c. for the use of the State, for which payment register to give duplicate receipts, one to be forwarded by executors, &c. to Treasurer, said register keeping a record thereof on the account filed, &c., to be a full discharge of the executor, &c., so paying, for the amount of such receipt, &c., executors, &c. to have power to sell property to pay said taxes, &c. to lodge information with levy court, &c. of any real estate, &c. which has passed to any person other than those mentioned in 1st section, &c. " 2

Registers to pay to Treasurer on first days of January, April, July and October, in each year, all sums of money, received by them under this act, on failure, bond to be put in suit, &c. " 3

Levy courts, &c. and appeal tax court every year commencing with 1st January, to enquire after and take account of all real estates, &c. under this act, other than is mentioned in 1st section, &c. and said courts shall put a fair valuation according to market price, and when said annual assessment of tax is imposed, said courts &c. shall impose tax on said real estate of two and one half per cent. on every \$100. " 4

Amount of tax a lien on said real estate, &c. " 5

Every register, &c. in addition to oath now required, to take additional oath, &c. to comply with the provisions of this act, register of wills to administer oaths, &c. and record the same, &c. " 6