

CHAP. 202.

Real estate liable to the tax, &c. issue summons.

Proviso.

Fail or neglect to pay.

Forfeit.

Register of wills to give notice.

Lien.

SEC. 2. And be it enacted, That in all cases, where real estate, of any kind or description, is or shall be liable to the tax imposed by the said original act, it shall be the duty of the orphan's courts to issue a summons or summonses to the parties entitled, of full age, and to the guardians of such as are minors, the said summons to be issued within ten months from the grant of letters testamentary or of administration or probate of the will, requiring the said parties or their guardians to appear before the court issuing the same, within three months from the date of the summons, and the said courts shall then proceed by interrogatories to the parties entitled, or to their guardians or otherwise, to put a fair and just valuation on said real estate, according to the market price thereof, and thereupon, the said parties or their guardians, shall pay to the register of wills the amount of the tax on the said real estate, for which the said register shall give receipts as aforesaid; provided however, that in all cases where the said real estate has been assessed, and the assessment value of the estate liable to be taxed as aforesaid, can be ascertained by the said courts, they shall be governed thereby in placing a valuation upon the same, for the purpose of this act.

SEC. 3. And be it enacted, That if the said parties or their guardians, shall fail or neglect to pay as aforesaid, to the register of wills, as directed by the preceding section, for the space of three months, after the said orphan's court shall have fixed and determined the value of the estate to be taxed, the party so failing or neglecting, or his, her or their guardian, as the case may be, shall forfeit and pay double the amount of the said tax, with interest thereupon, at the rate of fifteen per centum per annum, until payed, to be recovered by action of debt, in the county court of the county, or of Howard District, where the letters were granted, which court shall have jurisdiction thereof, the suit to be instituted in the name of the State, and to be tried and decided at the first term, unless for satisfactory cause shown to the court, and it is hereby made the duty of the register of wills to give notice of such failure to the treasurer, who shall thereupon direct the Attorney General or his deputy, for the proper county, or of Howard District, to institute the proper proceedings for the recovery of the amount of the said forfeiture.

SEC. 4. And be it enacted, That the said tax shall constitute and be a lien on the real estate subject thereto, in the hands of the devisee or devisees, or the heir or

heirs at law until the said tax is paid, that in case of a minor, the amount of the tax per annum,

SEC. 5. The several days of July the passage pay into the hands of them under which this shall be liable in mission of the tax paid, and in and pay as above limited notice thereof to the deputy, who the register in shall be held due from any register act, or of the tax shall be evinced remove such tax to be filled by the court and by such deputy this act.

A further act for the relief of the State and forty

SECTION of Maryland of the several Mayor and propose the a