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Chap. Sec.

COLE, JOHN—Treasurer to pay to order of, \$41,66, one-half of a fine imposed on John Holland, &c. due him as informer, &c.

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COLLATERAL INHERITANCES, DISTRIBUTIVE SHARES AND LEGACIES—

Every executor and administrator, to whom letters shall be granted, shall within thirteen months, &c. from the date, &c. and before the legacies, &c. subject to a tax under the act of 1844, chapter 237, and paid over, &c., to pay to register of wills the tax imposed, &c., register to give receipts and account, &c., and in case of failure on the part of executor, &c. his commission to be disallowed, &c.

202 1

Where real estate is liable to the tax imposed by act of 1844, ch 237, orphans' courts to issue summons, etc. to the parties entitled, etc. summons to be issued within two months from grant of letters, to appear, etc. to put a fair valuation on said real estate, etc. to pay register of wills, amount of tax, etc.

" 2

Upon failure of parties, etc. to pay etc., to forfeit and pay double the amount of said tax with interest, etc., to be recovered, etc, register to give notice of failure to treasurer, etc.

" 3

Said tax to constitute a lien on the real estate, etc. in the hands of devisee or heir, etc., in case devisee, etc. is a minor, the estate to be charged with the amount of tax at the rate of 6 per cent., etc.

" 4

Registers of wills on the first days of July and January, etc. to account with on oath, and pay into treasury, all money received, etc., retaining 2 1/2 per cent. commission, etc., in case of failure to account, etc. treasurer to give notice to Attorney General, etc., bond put in suit, etc., recovery upon the bond, evidence of misbehaviour, and *ipso facto* remove, etc. to forfeit commission, etc.

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COLLECTORS AND SHERIFFS OF COUNTY AND STATE TAXES—See County Courts.

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