

**CHAP. 34b.** hundred and forty-four, chapter two hundred and thirty-seven, and eighteen hundred and forty-five, chapter two hundred and two, his proportion of tax so determined as aforesaid; and any party entitled in remainder and reversion, shall be required to pay his proportion of said tax within the same time as though his interest had vested in possession.

Tax to be a lien.

**SEC. 2.** *And be it enacted,* That the tax imposed by the said act of eighteen hundred and forty-four, chapter two hundred and thirty-seven, or by virtue of this act, upon any estate or property, shall be a lien upon such estate, until the said tax shall be fully paid and satisfied.

Executor to take additional oath.

**SEC. 3.** *And be it enacted,* That it shall be the duty of every executor or administrator, to whom letters testamentary or of administration shall hereafter be granted, in addition to the oath or affirmation now required by the act of seventeen hundred and ninety-eight, chapter one hundred and one, sub-chapter three, section twelve, to be taken by executors and administrators, to take an additional oath or affirmation, that he or she will diligently and faithfully regard, and well and truly comply with the provisions of the law imposing a tax on collateral inheritances, distributive shares and legacies, to aid in paying the debts of the State, which oath or affirmation the respective registers of wills are hereby required to administer, and to place the same on record with the usual oath or affirmation, and that the sixth section of the act of eighteen hundred and forty-four, chapter two hundred and thirty-seven be, and the same is hereby repealed.

**CHAPTER 34b.**

Passed March 10, 1847.

*An act to divorce Ann E. B. Sigler, of Baltimore County, from her husband William Sigler.*

Divorced.

**SECTION 1.** *Be it enacted by the General Assembly of Maryland,* That the marriage contract heretofore had and solemnized between Ann E. B. Sigler, of Baltimore county, and William Sigler be, and the same is hereby declared to be henceforth and forever null and void, and the said parties are hereby declared to be divorced a vinculo matrimonii.

Known as Ann E. B. Coggeshall.

**SEC. 2.** *And be it enacted,* That the said Ann E. B. Sigler shall hereafter take the name of Ann E. B. Coggeshall.