

1847.

LAWS OF MARYLAND.

CHAP. 222.

CHAPTER 222.

Passed
March 8, 1848.

An act entitled, a further supplement to the act entitled, an act imposing a tax on Collateral Inheritances, Distributive Shares and Legacies, to aid in paying the debts of the State, passed at December session eighteen hundred and forty-four, chapter two hundred and thirty-seven.

Inventories to be returned.

Orphans court to appoint appraisers.

Oath and duty of appraisers.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That in all cases where real estate of any kind or description of any testator or intestate is or shall be liable to the tax imposed by the aforesaid act passed at December session eighteen hundred and forty-four, chapter two hundred and thirty-seven, an inventory in case the estate lies in one county or inventories in case the estate lies in more than one county, shall be made of the same and returned to the office granting the administration, and for the purpose of making said inventory or inventories and of ascertaining the clear value of such estate or estates so liable to said tax as aforesaid, it shall be the duty of the orphans court of the county in which administration is granted to appoint two disinterested persons of discretion, not related to the deceased nor to any of the parties in interest, to value and appraise all the real estate of such deceased person within the State of Maryland, and the court shall appoint the same appraisers to value the real estate as they may appoint to appraise the personal estate, and the form of the warrant or warrants to be issued to such appraisers shall be the same as is prescribed by the act of seventeen hundred and ninety-eight, chapter one hundred and one, to be issued to appraisers of personal estate, except that the words real estate shall be inserted in said warrant instead of the words goods, chattels and personal estate, and the words price of property instead of the word article, and the appraisers before they proceed to act shall take the same oath or affirmation, as the case may be, as is prescribed by said act of seventeen hundred and ninety-eight in regard to the appraisers of personal estate, except that the words real estate shall be substituted for the words goods, chattels and personal estate, and the duties and proceedings of the appraisers appointed under this act shall be the same in every respect in regard to the real estate, as are prescribed by the said act of seventeen hundred and ninety-eight in regard to appraisers of personal estate, and in case the estate or property lies in

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