

more than one county, and it should not be convenient for the appraisers to visit the county where the estate or property lies for the purpose of examining the estate lying in said county and to value the same, the said court may appoint two appraisers in said county or counties, as the case may be, for that purpose, and the inventory of the real estate required to be made in pursuance of this act shall be entirely separate and distinct from the inventory of the personal estate.

CHAP. 222.

Sec. 2. *And be it enacted*, That on the death, refusal or neglect to act of any appraiser appointed in pursuance of this act, another warrant or warrants may forthwith issue in its stead and as often as may be deemed necessary and proper.

Vacancies—  
how filled.

Sec. 3. *And be it enacted*, That it shall be the duty of all appraisers appointed in pursuance of this act, when they shall have completed said inventory or inventories, to deliver the same forthwith to the executor or administrator of the deceased, and it shall thereupon be the duty of said executor or administrator to return the same to the same office in which he is bound to return the inventory of the personal estate, and within the time and under the like penalty prescribed by the said act of seventeen hundred and ninety-eight, for the return of the inventory of the personal estate, and he shall also take an oath or affirmation, that said inventory or inventories is or are true and perfect inventory or inventories of all the real estate of the said deceased within the State of Maryland that has come to his knowledge, and that should he thereafter discover any other real estate belonging to the deceased in said State, he will return an additional inventory thereof.

Appraisers to  
deliver inven-  
tory to admin-  
istrator, who  
is to return it  
to court under  
oath.

Sec. 4. *And be it enacted*, That the appraisement so ascertained of the said real estate subject to the tax or duty of two and one-half per centum on every hundred dollars imposed by said act of eighteen hundred and forty-four, chapter two hundred and thirty-seven, shall be deemed and taken at the true and clear value of such estate or estates upon which said tax shall be paid.

Tax imposed  
by ch. 237, of  
1844, deemed  
true value.

Sec. 5. *And be it enacted*, That it shall be the duty of the executor or administrator to collect from the party or parties who is or are liable for or bound to pay said tax, or his, her or their legal representative the amount thereof within thirteen months from the time of the date of his letters testamentary or of administration, as the case may be, and immediately pay over the same

Executor, &c.  
to collect and  
pay over the  
tax.

The inventories to  
be returned in  
the time limit-  
ed by law.