

court against the executor or administrator whose letters are revoked as aforesaid, as are now prescribed by law in cases where an executor's or administrator's letters are revoked for any other cause. CHAP. 222.

SEC. 9. *And be it enacted*, That the duties, powers and proceedings of an administrator de bonis non, or of an administrator with the will annexed, or of an administrator de bonis non with the will annexed, shall be the same under this act in every respect as are hereinbefore prescribed for an executor or administrator, and he shall be subject to the same liabilities and to like penalties in every particular for neglect or refusal to perform the duties imposed by this act. Duties and liabilities of administrators.

SEC. 10. *And be it enacted*, That in all cases where any estate, real, personal or mixed is or shall be liable or subject to the tax imposed by the said act of eighteen hundred and forty-four, chapter two hundred and thirty-seven, and no letters testamentary or of administration are taken out on the estate of the person who may die seized and possessed thereof within ninety days after the death of said person, it shall be the duty of the orphans court in which administration should be granted to issue a summons or summons for the party or parties entitled to letters testamentary or of administration, to shew cause wherefore they do not administer, and if the party or parties entitled to letters testamentary or of administration, according to the act of seventeen hundred and ninety-eight, chapter one hundred and one, do not administer within a reasonable time to be fixed by said court, or if they be incapable, or being capable if they decline or refuse to appear on proper summons or notice, then administration shall be granted to such person or persons as the said court may deem proper, and in all cases where application is made to the judges of the orphans court or the register of wills of any county or of Howard district for letters testamentary or of administration, it shall be the duty of the said judges or register of wills, as the case may be, to inquire from the person making said application whether he knows or believes that there is any real estate of the testator or intestate liable to the tax imposed by the act of eighteen hundred and forty-four, chapter two hundred and thirty-seven, and its supplements, and the answers of said applicant shall be given on oath, if the said judges or register of wills should so require. Where there is property liable to this tax, and persons entitled to administer fail to do so.

SEC. 11. *And be it enacted*, That it shall be the duty of the several and respective orphans courts of Inventories to be returned in the time limited by law.