

person interested, be issued against such executor or administrator, to shew cause wherefore such inventory hath not been exhibited; and if the summons be duly returned "summoned," or upon two citations returned *non est*, by the sheriff of the county wherein the party resided at the time of obtaining his letters, or of the county wherein the letters were obtained, in case the party doth not reside in the state, and if he doth not appear at the return of the summons, or appearing shall not shew cause satisfactory, the said court may immediately enter on its proceedings, and record, that the said letters be revoked, and may proceed to grant other letters, in the same manner as if such executor had not been named in the will, or as if such administrators were not in existence; and the power of such executor or administrator shall thereupon cease, and he shall be bound to deliver up, on demand, to the person obtaining such letters, all the property of the deceased in his hands, or be liable to be sued by such person on his administration bond, or the court may pass an order for the purpose.

14. If there be more than one executor or administrator named in the letters, any one or more of them, on the neglect of the rest, may return an inventory, and the executor or administrator so neglecting shall not thereafter interfere with the administration, or have any power over the personal estate of the deceased; but the executor or administrator so returning shall thereafter have the whole administration, unless, within two months after the return, the delinquent or delinquents shall assign to the court some reasonable excuse which it shall deem satisfactory.

CHAP. 7. *Assets.*

LEASES for years, estates for the life of another person or persons, except those granted to the deceased and his heirs only, and all goods, wares, merchandize, utensils, furniture, negroes, cattle, stock, provisions, tobacco, and every kind of produce, the crop on the land of the deceased, by him or her begun, unless where the lands are divided, things annexed to the freehold, or building, which may be removed without prejudice to the building, cloathing, ornaments, and every other species of personal property, (except those things which are denominated heir-looms, and the cloaths of a widow, and ornaments and jewels proper for her station, and the cloathing of the family,) shall be included in an inventory to be taken and returned as aforesaid, and shall be considered as assets in the hands of an executor or administrator.

CHAP. 8. *Accounts of administration, and the conduct of executors and administrators relative to paying and collecting debts.*

1. EVERY executor or administrator shall, within fifteen calendar months after the date of his or her letters, return to the court which granted them a full account of his or her administration; provided nevertheless, that if the said party shall, within four calendar months after the said date, make oath, (or affirmation, as the case may require,) that he or she hath reason to apprehend, and doth apprehend, that the personal estate and assets, which are or shall be in his or her hands, will be insufficient to discharge the just debts of, and claims against the deceased, the court may, at discretion, allow a further time, not exceeding eighteen calendar months in the whole, from the said date, for returning the said accounts.

2. The orphans court granting the letters, shall have power to make allowance to any collector, executor or administrator, for property of the deceased which hath perished, or been lost, without the fault of the party; and no profit shall be made, and no loss shall be sustained, by an executor or administrator, in the increase or decrease of the estate under his management; but the executor or administrator shall return an inventory and account for such increase, and may be allowed for such decrease, on the settlement of the final or other account.

3. In case any executor or administrator shall not have money sufficient to discharge the just debts of, and claims against, the deceased, the orphans court granting the letters shall, on his application, made after the return of an inventory, direct a sale of the whole property therein contained, or of such part, or to such amount, as the court may think proper,