

COLLATERAL INHERITANCES, &c.—

Chap. Sec.

county granting administration, to appoint two disinterested persons, to value, &c., the real estate, &c., and court shall appoint the same appraisers to value the real, as the personal estate, form of warrant &c., the same as prescribed by act of 1798, chap. 101, except the words real estate, shall be inserted instead of the words goods, chattels and personal estate, and the words *price of property* instead of the word *article*, appraisers to take same oath as prescribed by said act of 1798, &c., where estate lies in more than one county, and it be not convenient for appraisers to visit the county, &c., court may appoint two appraisers in said county, &c.,

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How vacancies are filled, &c.,

Appraisers to deliver inventory, when completed to executor, &c., executor to return the same to same office, in which he is bound to return inventory of personal estate, within the time and under like penalty as prescribed by said act of 1798, to take an oath that said inventory is true, &c., to return additional inventory, if he discover other real estate, &c.,

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The appraisement, &c., subject to the tax of 2½ per cent on \$100, imposed by act of 1844, chap. 237, shall be deemed true value of such estate, &c.,

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The executors, &c., to collect said tax, within thirteen months from date of letters, &c., and immediately pay over the same to Register of Wills, &c., in case of failure, Orphan's court to order executor to sell for cash such of said real estate, &c., as may be necessary to pay said tax, &c., upon purchase money being paid, executor to execute deed, &c.,

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Where Orphan's court have determined the proportion of tax to be paid, &c. under act of 1846, ch. 334, sec. 1, if parties refuse to pay to executor, &c., within 30 days from decree, said