

Guardian and Ward.**155.**

This section referred to in construing sections 242 and 187 *et seq.*—see notes to section 242. *Fidelity & Deposit Co. of Maryland v. Husted*, 128 Md. 277.

187.

See notes to section 242.

188.

See notes to section 242.

189.

See notes to section 242.

190.

See notes to section 242.

Inventory and List of Debts.

1916, ch. 669.

213A. Upon completion of their appraisement, and at or before the time of filing the same with the Orphans' Court, the appraisers shall give a true copy of such appraisement to the local supervisor of assessment appointed by the State Tax Commission of Maryland, provided that if the appraisement be real estate, then the copy shall be given to the said local supervisor appointed for the county or city where such real estate lies, and if it be personal property, goods or chattels, then it shall be given to the local supervisor appointed for the county or city where the letters testamentary or administration were granted. It shall be the duty of such local supervisor to return forthwith the said copy of the appraisement to the State Tax Commission of Maryland, and he shall note thereon whether or not the value placed on the property by the appraisers is or is not a proper one. Should the State Tax Commission of Maryland believe that the appraisement is erroneous, authority is hereby conferred upon it, to set the matter for hearing, at a time not more than ten days after the return to it of the copy of the appraisement by the local supervisor, and after hearing they may make such decision as the facts in the case may warrant, and the appraisers shall be bound thereby, and may be directed by the State Tax Commission to make any alteration or changes in their appraisement as the said State Tax Commission may have determined. The appraisers appointed in and for Baltimore City shall not be required to give a copy of any appraisement to the local supervisor, but the State Tax Commission or its agents may at all times investigate any appraisement, and if they deem the same erroneous, they may direct a hearing as in the case of appraisements by county appraisers.