

of debts due the deceased; and in case sales shall be made of the personal estate of the deceased, they shall within three months from the date thereof, report to the Orphan's Court the difference between the sales and the appraisements; and the said executors and administrators shall also return to the said court any further additional assets which may come to their hands in a due course of administration; *provided*, that nothing in this act shall be so construed as to require such executor or administrator to pass any accounts of their administration with the said Orphan's Court.

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SEC. 3. *And be it enacted*, That the said Orphan's Court, upon the return of inventory or inventories, the account of sales or the return of further additional assets as directed by the preceding section, shall determine the amount of the tax which such executor or administrator shall pay; regard being had to the rate of tax imposed by the act of December session, eighteen hundred and forty four, chapter one hundred and eighty four, to which this is a supplement, the payment to be made to the register of wills within the period of sixty days from the return of the inventory or inventories, account of sales or return of additional assets as aforesaid.

Orphans court to determine.

SEC. 4. *And be it enacted*, That on failure of any executor or executors, administrator or administrators to comply with the requirements of this act, it shall be the duty of the register of wills to give notice to the deputy of the Attorney General of the proper county, or of Howard district, as the case may be, who shall thereupon put the bond of such executor or executors, administrator or administrators in suit for the use of this State, which shall be liable therefor as for any other default of the principal obligor or obligors therein.

Register of Wills to determine.

CHAPTER 392.

*An act to allow* Thomas Lusby, former Sheriff and Collector of Kent County, further time to complete his collections. Passed Mar. 10, 1845.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Thomas Lusby, former sheriff and collector of Kent county, be allowed till the first day of March, eighteen hundred and forty-seven, with all the powers of a sheriff and collector, to complete his collections, as former sheriff and collector of said county. Time allowed.