LAWS OF MARYLAND.

No. 222.

Passed by the General Aassembly of Maryland, at their session, which commenced on the last Monday of December, 1847.

AN ACT ENTITLED A FURTHER SUPPLEMENT TO THE ACT ENTITLED AN ACT IMPOSING A TAX ON COLLATERAL INHERITANCES, distributing Shares and Legacies, to aid in paying the debts of the State, passed at December session, eighteen hundred and forty four, chapter two hundred and thirty-seven.

SEC. 1. Be it enacted by the General Assembly of Maryland, That in all cases where real estate of any kind or description, of any testator or intestate, is or shall be liable to the tax imposed by the aforesaid Act, passed at December Session, eighteen hundred and forty four, chapter two hundred and thirty-seven an inventory in case the estate lies in one county, or inventories in case the estate lies in more than one county, shall be made of the same and returned to the effice granting the administration; and for the purpose of making said inventory or inventories, and of ascertaining the clear value of such estate or estates so liable to said tax as aforesaid, it shall be the duty of the Orphans' Court of the county in which administration is granted, to appoint two disinterested persons of discretion, not related to the deceased, nor to any of the parties in interest, to value and apprise all the real estate of such deceased person within the State of Maryland, and the Court shall appoint the same appraisers to value the real estate as they may appoint to apprise the personal estate, and the form of the warrants to be issued to such appraisers, shall be the same as is prescribed by the Act of seventeen hundred and ninety-eight, chapter one hundred and one, to be issued to appraisers of personal estate, except that the words "real estate," shall be inserted in said warrant, instead of words "goods, chattles and personal estate," and the words "price of property" instead of the word "article;" and the appraisers before they proceed to act, shall take the same oath or affirmation, (as the case may be) as is prescribed by said act of seventeen hundred and ninety-eight, in regard to the appaisers of personal estate, except that the words "real estate" shall be substituted for the words "goods, chattles and personal estate," and the duties and proceedings of the appraisers appointed under this act, shall be the same in every respect in regard to the real estate as are prescribed by the said act of seventeen hundred and ninety-eight, in regard to appraisers of personal estate; and in case the estate or property lies in more than one county, and it shall not be convenient for the appraisers to visit the county where the estate or property lies for the purpose of examining the estate lying in said county, and to value the same, the said Court may appoint two appraisers in said county or counties, as the case may be, for that purpose, and the inventory of the estate required to be made in pursuance of this act, shall be entirely separate and distinct from the inventory of the personal estate.

SEC. 2. And be it enacted, That on the death, refusal or neglect to act of any appraiser appointed in pursuance of this act, another warrant or warrants may forthwith issue in its stead, and as often as may be deemed necessary and proper.

SEC. 3. And be it enacted, That it shall be the duty of all appraisers, appointed in pursuance of this act, when they shall have completed said inventory or inventories, to deliver the same forthwith to the executor or administrator of the deceased, and it shall thereupon be the duty of said executor or administrator to return the same to the same office in which he is bound to return the inventory of the personal estate, and within the time and under the like penalty prescribed by the said act of seventeen hundred and ninety-eight, for the return of the inventory of the personal estate; and he shall also take an oath or affirmation, that said inventory or inventories, is or are, true and perfect inventory or inventories of all the real estate of the said deceased, within the State of Maryland, that has come to his knowledge, and that should he thereafter discover any other real estate belonging to the deceased in said State, he will return an additional inventory thereof.

SEC. 4. And be it enacted, That the appraisement so ascertained of the said real estate, subject to the tax or duty of two and one half per centum on every hundred dollars imposed by said act of eighteen hundred and forty four, chapter two hundred and thirty-seven shall be deemed and taken as the true and clear value of such estate or estates upon which said tax shall be paid.

SEC. 5. And be it enacted, That it shall be the duty of the executor or administrator to collect from the party or parties who is or are liable for, or bound to pay said tax, or his, her or their legal representative, the amount thereof, within thirteen months from the time of the date of his letters testamentary or of administration, as the case may be, and immediately pay over the same, to the Register of Wills of the county in which administration is granted, for the use of the State, and in case the party or parties who are liable or bound to pay said tax shall neglect or fail to do so, within the period aforesaid, it shall be the duty of the Orphans' Court of the County in which the administration is granted, to order the executor administration is granted, to order the executor or administrator to sell for cash, such of the said real estate so liable for said tax as aforesaid, as may be necessary to pay said tax, and all the expenses of said sale, including the commission of the executor or administrator on such sale, and after the report of said sale and the ratification thereof by said court, and upon the purchase money being all paid, the said executor or administrator may then execute a valid deed for the estate so sold and not before.

SEC. 6. And be it enacted, That in all cases where the Orphans' Court have determined the proportion of tax to be paid by any party or parties under act of December session eighteen hundred and forty-six, chapter three hundred and forty-four, section one, if the party or parties shall refuse or neglect to pay the same as adjudged and determihed by said court to the executor or administrator within thirty days from the time of such decree, then it shall be the duty of said court to order and direct the executor or administrator to sell all the right, title and interest of such party so refusing or neglecting to pay as aforesaid, of such party so refusing or neglecting to pay as aforesaid, of, in and to said estate or property, or so much thereof as may by said court be, deemed necessary to pay his or her proportion of the amount of tax or duty so ordered by said court to be paid as aforesaid, together with all expenses of said sale.

SEC. 7. And be it enacted, That the bond given by the executor or administrator; shall at all times be liable for any money or tax he may collect under this act, as well as under the act of eighteen hundred and forty-four, chapter two hundred and thirty-seven, or for the proceeds received by him from any sales of any estate, made in pursuance of the powers given by this or the aforasaid act.

SEC. 8. And be it enacted, That in case the executor or administrator shall refuse or neglect to perform any of the duties imposed on him by this act, the Orphans' Court of the County in which the administration was granted, may revoke his letters testamentary, or of administration, and appoint a new administrator in his place, and his bond shall be liable, and the same proceedings shall be had by the Orphans' Court against the executor or administrator whose letters are revoked as aforesaid, as now prescribed by law in cases where executors or administrators' letters are revoked for any other cause.

SEC. 9. And be it enacted, That the duties, powers and proceedings of an administration 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 herein before 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.

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 summon or sommonse for the party or parties entitled to letters testamentary or administration to show cause wherefore they do not administer, and if the party or parties entitled to letters testimentary 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 and in all cases where application is made to the judges of the Orphans' Court or the Register of Wills of any County, or 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 testator or intestate, liable to the act of eighteen hundred and 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.

SEC. 11. And be it enacted, That it shall be the duty of the several and respective Orphans' Courts of this State, to require and compel every executor or administrator, to return his inventory or inventories, and render his administration accounts to such Court, at the time or times required by law, and in case any executor or administrator shall fail to do so, his letters testamentary or administration, may in the discretion of such Court be revoked, and the Court may, if there be no remaining executor or administrator of the deceased appoint a new administrator.

SEC. 12. And be it enacted, That the returns and payments of Register of Wills, on account of the tax imposed by the act of eighteen hundred and forty-four, chapter two hundred and thirty-seven and its supplements shall hereafter be made at the time, in the manner and under the penalties prescribed by the second and third sections of the act of eighteen hundred and forty five, chapter seventy one, and the commissions allowed to said Registers upon such payments shall be the same as are fixed by the third section of the said last mentioned act.

SEC. 13. And be it enacted, That nothing in this act shall be so constructed as to allow to the executor or adminrstrator any commission on the amount of the real estate returned in the aforesaid inventory or inventories.

SEC. 14. And be it enacted, That the fourth section of the act of eighteen hundred and forty four, chapter two hundred and thirty seven, and the second, third and fourth sections of the act of eighteen hundred and forty five, capter two hundred and two, and so much of the second section of the act of eighteen hundred and forty-four, chapter two hundred and thirty seven, as makes it the duty of executors and administrators to lodge certain information with the Levy Court or commissioners of the County or Howard District, or the Appeal Tax Court of Baltimore, be and the same are hereby repealed.

D. CLAUDE, Tres'r.

April 22, 1848. 3w.

A Card.

JAMAS L. DORSEY, *Grocer & Commission Merchant*, No. 93 Light Street Wharf, Baltimore, returns his thanks to his friends in Dorchester for their liberal encouragement through the past year, and respectfully solicits a continuance of their patronage. Pledging himself to renewed exertions to please, both in quality and price of articles in the grocery line, he will also use his best efforts to obtain the highest price for grain and other country produce.

March 4, 1848 tf

FOR ANNAPOLIS,
WEST RIVER, CAMBRIDGE, AND EASTON.



THE STEAMER MARYLAND having been thoroughly overhauled, will resume her route, commencing WEDNESDAY, 1st March, on which day she will go to CENTREVILLE and CHESTERTOWN. Her route will be as follows:

Leaving Baltimore at 7 o'clock, A. M., on every MONDAY, for Annapolis, West River, Cambridge, and Easton; returning, leaves Easton every TUESDAY MORNING by the same route; on every WEDNESDAY for Centreville and Chestertown, and return same day; on every THURSDAY for Annapolis, Cambridge, and Easton, and return the same route on FRIDAY; on every SATURDAY for Annapolis and West River, and return same day—starting from the lower end Dugan's wharf, her usual place of starting.

☞Passage to Cambridge and Easton, $1.50; passage to West River, $1; passage to Annapolis, 75 cents.

N. B.—All baggage at the owner's risk.

LEM'L. G. TAYLOR.

☞The public are respectfully informed that they can land Carriages and Horses at all times at Cambridge and Easton, the owners of the Maryland having built a wharf of considerable height across the shoal water at Cambridge, and only for the use of the Maryland.

March 4, '48. LEM'L. G. TAYLOR.



THE STEAMER CAMBRIDGE, Captain Tilghman, will resume her trips on TUESDAY, 29th February, leaving Light Street Wharf at 7 o'clock in the morning, for Annapolis, West River, Cambridge and Easton, and return on Wednesday, touching at Cambridge, West River and Annapolis, for Baltimore.

The Cambridge will leave Baltimore on every Friday Morning, at 7 o'clock, for Annapolis, West River, Cambridge and Easton, and return on Saturday, by way of Cambridge, West River and Annapolis, for Baltimore. Fare to Cambridge and Easton $1.50; Annapolis 75 cents.

FOR CHESTERTOWN AND CORSICA.—The Cambridge will leave Light street wharf, for Chestertown and Corsica, on every Monday and Thursday Morning, at 7 o'clock, and return the same days. Fare $1. The above routes will be run throughout the season. March 4, 1848.

Godey's Lady's Book

AND FAMILY MAGAZINE FOR 1848.

Increased attraction, with the largest circulation and greatest popularity of any Magazine in the United States.

NEW DEPARTMENT.—THE TREASURY will contain articles from Bryant, Longfellow, Percival, Wendell Holmes, Washington Irving, N. P. Willis, Hoffman, Tuckerman, Simms, Halleck, Paulding, Miss Gould, Mrs. Sigourney, Dana, Herbert, Fitz Green, Halleck, Mrs. Sedgewick, Theodore S. Fay, (from whom we have received a Novellette, which we shall shortly commence,) Mrs. Annan, Park Benjamine, E. A. Poe, &c.

The Lady's Book, in point of Embellishments, is held up, by the contemporary press, as a model for other Magazines.

GODY'S LADY'S BOOK

SHALL BE THE MAGAZINE FOR 1848!

Enterprise and capital are employed upon it, and it is, as it always has been under the superintendence of the subscriber.

It affords us much satisfaction to be able to state, that we have made arrangements with Mr. SARTAIN, the accomplished mezzotint engraver, whose plates have contributed so much to the beauty of the Magazine heretofore, by which we secure the most Beautiful Embellishments, from the hands of the first artists, and, consequeatly, far superior to those in any other Magazine, adorn the "Book."

ORNAMENT ANE UTILITY ARE COMBINED.

The popular series of articles on Health, Model Cottages, and Needle-work, &c., illustrated with fine engravings, will be continued, and such other features as can be made subservient to the grand design of the work, the Mental and Moral Improvement of its readers, will from time to time be added.

COLORED FASHIONS

every month, altered from the French to suit the more modest taste of the ladies of this country.

THIS IS THE BEST TIME TO SUBSCRIBE.—Persons commencing with the January number, will receive Miss LESLIE'S New Novel entire, as the portions already published will be reprinted in that number. No diminution in the usual interest and variety, but an increase in the number of pages.

TERMS.

One copy one year, which includes "The Lady's Dollar Newspaper;" (Making three publications in one month for the above small sum.)	$3,00
One copy two years,	$5,00
Two copies one year,	$5,00
Five copies one year, (with an extra copy to the person sending the order,)	$10,00
Eight copies one year,	$15,00
Twelve do do	$20,00

Any Postmaster or Editor of a Newspaper sending us two dollars for the Lady's Book alone, may retain the other dollar as a commission. This commission cannot be allowed when the Lady's Book and Dollar Newspaper are expected for $3.

Address L. A. GODEY,
113 Chestnut street, Phila.

A specimen copy of the above sent to any person paying postage on the order.

DR. THOMPSON'S
MEDICATED SYRUP OF CASTOR OIL.

THE subscriber would most respectfully inform the Citizens of Cambridge and the Public generally, that he has succeeded in making Castor Oil perfectly agreeable; and while it is rendered agreeable to the taste, the Cathartic properties are very little if any diminished; and by the medication all that acrid quality of which oil is generally possessed, which rendered it inadmissable with some persons, especially with infants, is entirely destroyed.

It is well known that Castor Oil is almost an universal medicine—entering into the use of every family, and administered in the treatment of almost every disease—and would be much more frequently prescribed by physicians, was it not for the great aversion patients have to its use.—But in this preparation, the subscriber can assure physicians and patients, they will find it so perfectly agreeable to the taste, that infants and ladies of the most delicate stomachs can take it without the least inconvenience. Indeed it is so perfectly palitable that should it be found necessary to take a little more in a dose it will not be found objectionable to the patient.

The Medicated Syrup of Castor Oil may be had at the subscribers Labratory, wholesale and Retail. Orders from a distance promptly attended to.

Nov. 13, 1847.—6m. A. C. THOMPSON.

The Democrat will copy 3 weeks and charge.

Biggs' Bakery.

THE subscriber respectfully informs his friend and the public in general, that he has commenced the Baking Business in Cambridge on his own "hook." His Bakery is directly opposite the store of the Messrs. Dail's and in the rear of Mr. Reditt's store, where he can always be found ready to supply his customers and friends with Bread. His customers will be supplied every morning with fresh bread and cakes. All orders from country Merchants and others, will be filled at the shortest notice. Persons buying from him will be sure to get the very best article—as he warrants them to be made of the first quality flour and materials, as no other is purchased by him but what is good. He also solicits a share of the public's patronage. The public's ob't. serv't.

JAMES W. BIGGS.

Sept. 25, 1847.—1y

CABINET MAKER
AND
UNDERTAKER.

THE subscriber respectfully informs his friends and the public generally, that he has opened a shop in the town of Cambridge, in the shop formerly occupied by John G. Abbott, where he intends to carry on his business in all its various branches. He will make to order, SIDEBOARDS, BUREAUS, BEDSTEADS, TABLES, WASHSTANDS, WORKSTANDS, WARDROBES, &c., at cheap rate, and warranted to be made of the best materials; the workmanship to be unsurpassed in this town or county.

HE will also make of the best materials, Mahogany COFFINS, (hinge lid, lined and wadded,) for $16; Plain do. $15; Walnut do $9; Poplar do. $6; common flat top Pine do. $3: Children's do. in proportion. He will send a HEARSE to any part of the county.

In all cases where the money is paid within thirty days, a discount of six per cent will be made.

He flatters himself to be able to give general satisfaction, as he will work cheap for cash, or country produce; and therefore solicits the patronage of the public. The public's ob't serv't.

NOAH ABBOTT.

Fall Fashions.

THE subscriber begs leave to inform his numerous customers that he has just received the latest Philadelphia Fall Fashions, and would invite the public generally to call and see him, if they want any thing in his line of business, as he is prepared to make work in a way that cannot be surpassed on the shore, and he warrants all work made in his shop to fit, and to be made in good style, and done according to promise.—Garments of all kinds cut with the same care as if he was to make them.

The public's obedient servant,

EDWARD STREET.

April 3, 1y Sep. 18, 1847.

A CARD.

THE subscriber annoances to the citizens o Cambridge and the Country round about, that he is now ready to execute with promptness and despatch, all orders of *HOUSE PAINTING, GILDING, GLAZING, BRONZING, SIGN, ORNAMENTAL and FANCY PAINTING*, &c., &c. Old Chairs repainted, Cane Seats new bottomed and repaired. All kinds of *CHAIRS* manufactured after City style. Old Furniture scraped and varnished. Terms as reasonable as the work can be done in this or any other town.

He can be found at his Shop on Race Street near the Millinery of Mrs. Shepherd.

EDWARD REDHEAD.

Nov. 1, 1846.——tf.

Farm for Sale.

THE subscriber will dispose of at private sale a farm of about two hundred and twenty acres, situated in Talbot county on the North side of Bolingbroke Creek,, about half a mile from the creek, and three miles from Trappe. It is about two thirds cleared and in cultivation, the rest being covered with wood, and excellent timber of Oak, Pine and Cedar, is well adapted to the growth of corn, wheat, oats &c. and is susceptible to the improving effects of clover and plaster, part of it having been lately limed.



There is a DWELLING HOUSE, Corn house and other out buildings, a good Appleorchard; and a stream that forms the western boundary of the farm, and empties into the Creek, might be profitable used as a water power. This farm is part of a tract owned by the late Wm. Brown and adjoins the lands of William Martin.—The terms will be made known by application to.

SAML. CHAMBERLAINE.

Clora's point, March 11, 1848. 8w.

To Travellers.

THE subscriber respectfully informs his friends and the public generally that he has taken that large and commodious tavern in Cambridge, known as the



"DORCHESTER HOUSE,"

formerly occupied by William H. Yates and John Parvin, Esqr's., where he is prepared to accommodate all who may favor him with a call. The house is in complete order, with every necessary comfort and convenience, and the subscriber is determined to spare no effort to promote the comfort of those who may be so-journing at his house. His table shall be at all times supplied with the best the market can afford—his bar furnished with the choicest liquors—his granaries filled with provinder, and his stables in thorough order, and attended by careful and attentive ostlers. The subscriber feels no disposition to indulge in idle boasting—he is determined to keep a house inferior to none on the Eastern Shore, and only asks a trial in order to convince every one that the "Dorchester House" is emphatically the "traveller's home." The subscriber respectfully solicits a portion of public patronage.

The public's ob't. serv't.

JOSEPH BRADSHAW.

January 8, 1848.—tf

P. S. Horses and Carriages kept constantly for hire, and passengers at all times conveyed to any part of the peninsula on moderate terms.

J. B.

Notice.

THE subscriber would respectfully inform the citizens of Dorchester county, that he still continues to manufacture COFFINS at his old Stand, in the village of Tobaccostick, where he has every convenience and is prepared to manufacture all kinds of Coffins. He has just returned from the city, and besides procuring other material, he has laid in a first rate stock of mahogany. As he has a great number of workmen, all orders can be attended to at the shortest possible notice Having a good hearse and horse, he is prepared to carry coffins to any part of the county, free of additional charge. He deems it unnecessary to say any thing in commendation of his work, as he always has and still wishes it to speak for itself. Price of making plain mahogany coffins $15—a reasonable charge for extras.

The public's ob't. serv't.,

JAS. BROMWELL.

Jan. 8, 1848. tf

LATE SPRING & SUMMER
AMERICAN FASHIONS.

WILLIAM C. LITTLETON has just recived the latest New York American Spring & Summer Fashions, and begs leave to inform his numerous customers and the public generally, that he is now prepared to make up garments in the latest and most fashionable style and unsurpassed on this shore or elsewhere. Call and see for yourselves.

He warrants all *work* done in his shop to *fit*, and done according to promise. He returns his sincere thanks to those who have favored him with their custom, and solicits a continuance of the same.

His Shop can be found next door to the office of the Cambridge Chronicle, situated at the corner of High and Poplar streets. W. C. L.

Cambridge, March 25 1848.—tf.

WILLIAM WHERRITT,
CABINET MAKER.
CAMBRIDGE MARYLAND.

THE subscriber respectfully informs his friends and the public generally, that he has opened a shop in the town of Cambridge, a few doors below the Post Office and next door to Mr. Bartons shoe shop. Where he intends to carry on the above busines in all its various Branches—such as making Sideboards, Bureaus, Bebsteads, Tables, Washstands, Wardrobes, &c.—together with all kinds of Furniture as cheap as any other establishment on this shore. WHEAT FANS made to order, or repaired on accommodating terms.

COFFIN MAKING.

This department of the business will be attended to promptly by the subscriber whenever called on. He will make of the best materials Mahogony Coffins, (hinge led lined and wadded) $16; plain do. $15; Walnut do.—$6; Common flat top pine do $3; Children do. in proportion. He will send a HEARSE to any part of the county.

Work will be done cheap for Cash, or country produce; and by strict attention to business, he hopes to receive a liberal share of the public's patronage.

March, 18th 1848—tf W. W.

NEW BOOK
AND
PERIODICAL ESTABLISHMENT.

MAIN STREET, CAMBRIDGE, MD.

THE subscriber having taken and fitted up the Shop formerly occupied by Mr. Harris as a Saddlery establishment, would most respectfully inform the inhabitants of Cambridge and vicinity that he intends keeping a general assortment of Books, Plain and Fancy Stationary, Blank Books of all kinds, &c. From his acquaintance with the business and the facility he has of obtaining the above named goods, he trusts by strict attention to the wants of his customers, to merit a share of the public patronage. Ruled Foolscap and Letter paper as low as 10 cts. per quire.—Note paper, Envelopes and every other article at Baltimore prices. All new publications received as soon as published and for sale at the lowest prices. O. L. CLEVELAND.

March 25, 1848.—1y

Notice.

My books are now posted to the first January 1848, and I wish all those whose accounts are of long standing to come forward and settle the same. If they do not I shall be obliged to place them in proper hands for collection.

Feeling thankful for past favours, I solicit a continuance of the same.

Jan. 29, 1848.—tf WM. WINGATE.