

TESTAMENTARY SYSTEM.

nister an oath: "I, A. B. do swear; (or solemnly, sincerely and truly affirm,) " that I will well and truly, without partiality, or prejudice, value and appraise " the goods, chattels and personal estate, of ———, deceased, so far as the " same shall come to my sight and knowledge, and will, in all respects, per- " form my duty as appraiser, to the best of my skill and judgment. So help " me God."

5. The appraisers shall proceed as conveniently may be to the discharge of their duty, and shall set down each article, with the value thereof, in dollars, or tenths of dollars; all the valuations on one side of the paper shall be set down in one column, distinctly, in figures, opposite to their respective articles; the contents of each column shall be cast up and set down, and likewise the contents of the whole shall be cast up, and set down under the last column.

6. When the inventory shall be finished, the appraisers shall certify the same, under their hands and seals, and a certificate of their having taken the oath or affirmation as aforesaid, shall be thereto annexed; and every inventory shall be returned to the proper office, within three calendar months from the date of the letters, or within such time from the date of the warrant, in case a second warrant shall have issued, as the case may require, unless further time, on application of the party, shall be granted by the court; and it shall be the duty of any executor, administrator or collector, taking out the warrant, to return the inventory or inventories which shall be delivered to him by the appraisers; provided nevertheless, that the appraisers (if they think proper) may take upon themselves the charge of making the return; and on failure by the executor, administrator or collector, the administration or collection bond shall be liable to be put in suit, or attachment may issue to enforce the return; and on the attachment the court shall have power to fine the party not exceeding thirty dollars.

7. If there be any of the persons interested in the administration within three miles of the place where the personal estate is to be appraised; it shall be the duty of the executor, administrator or collector, and of the appraisers, to give notice to the said persons, or to at least two of them, of the time and place appointed for making the appraisement.

8. Every executor, executrix, administrator or administratrix, shall return likewise within the time, and under the pain aforesaid, with an affidavit of the truth annexed, an inventory of the money belonging to the deceased which hath come to his or her hands, and of the debts due to the deceased which have come to his or her knowledge, specifying the nature of each debt, and setting down such as he or she shall deem sperate, distinct and separate from those which he or she shall deem desperate or doubtful.

9. Every collector likewise shall return, within the time, (unless superseded) and under the form aforesaid, with an affidavit of the truth annexed, an inventory of the money of the deceased, which he or she hath collected, belonging to the deceased, or received in discharge of debts due to the deceased.

10. Whenever personal property of any kind, or assets not mentioned in an inventory already made out, shall come to the possession or knowledge of an executor, executrix, administrator or administratrix, or collector, an account or inventory of the same shall be returned, appraised by two respectable, disinterested sworn appraisers, appointed by any justice of the peace, or judge of any orphans court, within two calendar months from the time of the discovery.

11. In case an inventory be returned by a collector, duly appointed, the executor, executrix or executors, or administrator, administratrix or administrators, thereafter administering, shall within three calendar months after the date of his, her or their letters, either return a new inventory, in place of the collector's inventory, or an acknowledgment in writing, that he, she or they, have received