refer simply to cases where he is not satisfied with the value of the property sworn to. It may well be that a legatee or devisee is equally dissatisfied with such sworn valuation of his property, but no such remedy is open to him. In his case the sworn valuation put in by the executor or administrator could only be revised under the 18th section referred to hereafter.

No such defect or omission is to be found in either the New York or Pennsylvania statutes. In the former it is provided that "the Surrogate, upon the application of *any interested party*, shall appoint a competent person as appraiser," etc.; while in the latter "The Registrar of Wills shall appoint an appraiser as often as and whenever occasion may require."

The remaining sections of the Act deal principally with the time for payment of the duties prescribed and with the modes of enforcing the same.

Such "duties shall," by the 12th section, "be and remain a lien upon the property in respect to which they are payable until the same is paid." The effects of this clause will not be so much feared by persons dealing with property devolving by will or intestacy as by those purchasing from parties claiming under voluntary transfers falling within the 4th section. In the former case the executor, administrator, or trustee, having the property in charge shall not hand it over to the party entitled thereto until the duty has been paid (section 14). But in the latter case, even an innocent purchaser for value without notice would take, subject to the lien for unpaid duty, as before mentioned. The tax may be paid at the death of the deceased, although there is no obligation to pay it for eighteen months thereafter, and no interest is chargeable during that time. But if payment be neglected for a longer period, then interest is to be charged from the death of the deceased. The Surrogate Judge may extend the time for payment of such duty where it appears that payment, as prescribed by the Act, "is impossible owing to some cause over which the person liable has no control." Power is also given to executors, administrators, and trustees to sell so much of the property of the deceased as may be necessary to pay "said duty." But it is submitted that this would give them no power to sell any of the property coming into their hands in order to satisfy the duty upon property voluntarily transferred, and falling under the provisions of the 4th section, with which they can have nothing to do.