

137. Whenever any estate, real, personal or mixed, of a decedent shall be subject to the tax mentioned in the preceding section, and there be only a life estate, or an interest for a term of years, or a contingent interest given to one party, and the remainder or reversionary interest to another, the Orphans' Court of the county or city in which administration is granted, shall determine in its discretion, and at such time as it shall think proper, what proportion each party who may be thus interested in said estate or property shall pay of said tax; and the judgment of the said court shall be final and conclusive; and every such party shall pay to the Register of Wills his proportion of said tax within thirty days after the date of such determination; and any party entitled in remainder or reversion, shall be required to pay his proportion within the same time as if his interest had vested in possession.

138. If any of the parties mentioned in the last preceding section, shall refuse or neglect to pay the several proportions so decreed by the Orphans' Court within thirty days from the time of such decree, the court shall order and direct the executor or administrator to sell all the right, title and interest of such party in and to said estate or property, or so much thereof as the court may deem necessary to pay his proportion of said tax and all expenses of sale.

139. The bond of an executor or administrator shall be liable for all money he may receive under this article for taxes, or for the proceeds of the sales of real estate received by him thereunder.

140. If any executor or administrator shall fail to perform any of the duties imposed upon him by this article, the Orphans' Court of the county in which the administration was granted, may revoke his administration, and his bond shall be liable, and the same proceedings shall be had against him as if his administration had been revoked for any other cause.

141. The powers and duties of an administrator de bonis non, or with the will annexed, or de bonis non with the will annexed, shall be the same under this article as an executor or administrator, and he shall be subject to the same liabilities.

142. In all cases where any estate, real, personal or mixed, shall be subject to the collateral inheritance tax imposed by this