

SEC. 113. All estates, real, personal, and mixed, money, public and private securities for money of every kind passing from any person who may die, seized and possessed thereof, being in this State, or any part of such estate or estates, money or securities, or interest therein transferred by deed, grant, bargain, gift, or sale, made or intended to take effect in possession after the death of the granter, bargainor, devisor or doner; to any person or persons, bodies politic or corporate, in trust or otherwise, other than to or for the use of the father, mother, wife, children, and lineal descendants of the granter, bargainor, devisor, donor, or intestate, shall be subject to a tax of two-and-a-half per centum on every hundred dollars of the clear value of such estates, money or securities; and all executors and administrators shall only be discharged from liability for the amount of such tax, the payment of which they may be charged with, by paying the same for the use of this State, as hereinafter directed; provided, that no estate which may be valued at a less sum than five hundred dollars, shall be subject to the tax imposed by this section.

Subject to a tax.

SEC. 114. Every executor or administrator to whom administration may be granted, before he pays any legacy, or distributes the shares of any estate, liable to the tax imposed by the preceding section, shall pay to the register of wills of the proper county or city, two-and-a-half per centum of every hundred dollars he may hold for distribution, among the distributees or legatees, and at that rate for any less sum, for the use of the State; this section shall not be construed so as to release any tax already fixed on any collateral inheritance, distributive share or legacy.

Pay register of wills.

SEC. 115. When any species of property other than money or real estate shall be subject to said tax, the tax shall be paid on the appraised value thereof, as filed in the register's office of the proper county or city; and every executor shall have power, under the order of the orphans' court, to sell if necessary so much of said property as will enable him to pay said tax.

Tax shall be paid on assessed value

SEC. 116. Every executor or administrator shall, within thirteen months from the date of his adminis-