

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.

Bond shall be liable.

SEC. 128. 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.

Shall fail to perform

SEC. 129. 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and his bond shall be liable, and the same proceedings shall be had against him as if his administration had been revoked for any other cause.

The powers and duties

SEC. 130. The powers and duties of an administrator *de bonis non*, or 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.

Shall issue summons

SEC. 131. In all cases where any estate, real, personal or mixed, shall be subject to the collateral inheritance tax imposed by this article, and no administration is taken out on the estate of the person who died seized and possessed thereof, within ninety days after the death of said person, the orphans' court of the county in which administration should be granted, shall issue a summons for the parties entitled to administration to show cause wherefore they do not administer.

Administration shall be granted

SEC. 132. If the parties entitled by law to administration, do not administer within a reasonable time to be fixed by the said court, or if they be incapable, or being capable, if they decline or refuse to appear on proper summons or notice, administration shall be granted to such person as the court may deem proper.

Application for letters testamentary

SEC. 133. In all cases where application is made to the orphans' court or register of wills of any county or the City of Baltimore, for letters testamentary or of administration, the said court or register shall in-