

124.

Under this section and sections 129, 130 and 135, the orphans' court is the proper tribunal to enforce the collection of the collateral inheritance tax. When appraisers have already been appointed an order of the orphans' court directing the administrators to nominate two other qualified persons to appraise the real estate of the decedent, while the warrant issued to the original appraisers was in full force, held improper; the orphans' court might upon charges remove either the administrators or the appraisers. See notes to article 93, section 235. *Wingert v. State*, 125 Md. 538. And see *Wingert v. Albert*, 127 Md. 82.

See notes to section 120.

129.

See notes to sections 120 and 124.

130.

See notes to sections 120 and 124.

131.***132.*****133.***

1904, art. 81, sec. 132. 1888, art. 81, sec. 116. 1860, art. 81, sec. 138. 1847, ch. 222, sec. 6. 1874, ch. 483, sec. 127. 1904, ch. 222.

135. If any of the parties mentioned in sections 132 and 133 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; provided, however, that nothing in this section contained shall be construed to confer authority on the orphans' court to order the sale for the satisfaction of collateral inheritance tax of any life interest after the expiration of four years from the date of the death of the decedent, who shall have died seized and possessed of the property, or of any remainder or reversionary interest after the expiration of four years from the date at which such interest shall vest in possession.†

See notes to section 124.

143.

See notes to section 120.

*The act of 1904, chapter 222, provides that it shall take effect from April 1, 1904, and be retroactive.

†The act of 1904, chapter 222, provides that it shall take effect from April 1, 1904, and be retroactive. This proviso was codified in this section as it stood in the code of 1904, as follows: "Sections 131, 132, 133 and 135 shall take effect from April 1, 1904, and be retroactive"; since the act of 1904 merely amended and did not enact these sections, such codification seems to have been erroneous, and hence the section is here reproduced.