

other person administering such estate or interest therein or the surety on his bond, shall not be discharged from liability until the collateral inheritance tax has been paid.

1929, ch. 226, sec. 118.

**118.** Whenever any estate, real, personal or mixed, of a decedent shall be subject to the tax mentioned in this sub-title, and there be a life estate or interest for a term of years, or a contingent interest, given to one party and the remainder, or reversionary interest, to another party, the Orphans' Court of the county or city in which administration is granted shall determine at such time as it shall think proper what proportion the party entitled to said life estate, or interest for a term of years, or contingent interest, shall pay of said tax, and the party entitled to said life estate or interest for a term of years, or other contingent interest, shall within thirty days after the date of such determination pay to the register of wills his proportion of said tax; and thereafter the said court shall from time to time after the determination of the preceding estate and as the remainder of said estate shall vest in the party or parties entitled in remainder or reversion determine what proportion of the residue of said tax shall be paid by the party or parties in whom the estate shall so vest; and each of the parties successively entitled to remainder or reversion shall pay his proportion of said tax to the register of wills within thirty days after the date of such determination as to him; and the proportion of the tax so determined to be paid by the party entitled to the life interest or estate shall be and remain a lien upon such interest or estate for the period of four years after the date of the death of the decedent, who shall have died seised and possessed of the property; and the proportion of the tax so determined to be paid by the persons respectively entitled to the remainder, or reversionary interest, shall be a lien on such interest for the period of four years from the date in which such interest shall vest in possession. From any order or determination of the Orphans' Court under this section an appeal shall lie to the Court of Appeals by the State or any person aggrieved to the same extent and in the same time and manner as from other orders of the Orphans' Court.

**137.** See notes to sec. 105.

1929, ch. 226, sec. 119.

**119.** Whenever an interest in any estate, real, personal or mixed, less than an absolute interest, shall be devised or bequeathed to or for the use and benefit of any person or object, subject to the tax, then only such interest so devised or bequeathed shall be liable for said tax; and it shall be the duty of the Orphans' Court of the county or city in which administration is granted, or any other court assuming jurisdiction over such administration, to determine as soon after administration is granted as possible, on application of such person or object, the value of such interest liable for said tax by deducting from the whole value of the estate so much thereof as shall be the value of the interest therein of any person who is exempt from said tax, and the residue thereof shall be the value of said interest upon