

and not before; provided, however, that nothing in this section contained shall be construed to confer authority on the Orphans' Court to order the sale of any real estate for the satisfaction of inheritance tax after the expiration of four years from the date of the death of the decedent, who shall have died seized and possessed of said real estate.

See notes to sec. 105.

1929, ch. 226, sec. 117. 1935, ch. 90, sec. 117.

117. Whenever any estate or any interest therein, subject to the inheritance tax imposed by this sub-title, is administered in any of the Circuit Courts of this State, the Court administering such estate shall appoint at least two appraisers to value such estate or interest therein, for the purpose of determining the amount of the tax due and payable under the provisions of this sub-title, which appraisement shall be subject to confirmation or modification by the Circuit Court appointing such appraisers. The amount of tax so determined shall be paid to the Register of Wills of the County or City in which such estate is administered, and the trustee or other person administering such estate or interest therein or the surety on his bond, shall not be discharged from liability until the inheritance tax has been paid.

1929, ch. 226, sec. 118. 1935, ch. 90, 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 the value of said life estate, or interest for a term of years or contingent interest and assess against said interest the tax payable thereon; and said life estate or interest for a term of years or contingent interest shall within thirty days after the date of such determination pay to the Register of Wills the tax so assessed, 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 the value of said remainder or reversion, and assessed against said remainder or reversion the tax payable thereon; and each of the parties successively entitled to remainder or reversion shall pay the tax so assessed to the Register of Wills within thirty days after the date of such determination as to him; and the tax so determined to be paid by the party entitled to the life estate or interest for a term of years or other contingent interest shall be and remain a lien upon such interest or estate for a period of four years after the date of the death of the decedent who shall have died seized and possessed of the property; and the tax so determined to be paid by the persons respectively entitled to the remainder or reversionary¹ interest shall be

¹ Evidently a typographical error.