

a lien on such interest for the period of four years from the date on 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.

See notes to sec. 105.

1929, ch. 226, sec. 119. 1935, ch. 90, 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 and said tax so ascertained shall be paid by such person or object within ninety days from such ascertainment, with interest thereon at six per cent. per annum, after the expiration of twelve (12) months from the date of the death of the decedent, under whose will or by whose intestacy said interest is acquired, if said tax has not sooner been paid, or within ninety days from the time that it shall be ascertained that such person or object shall be entitled to any such interest in any estate; but such tax shall bear interest at the rate of 6 per cent. per annum from the expiration of twelve (12) months from said death; but if such person or object shall fail to pay said tax, as above provided, then such person or object shall at the time when he, she or it comes into possession of such estate, pay a tax on the whole value thereof; and any order of the Orphans' Court passed under this section shall be subject to the same right of appeal as provided in the last preceding section.

1929, ch. 226, sec. 120. 1935, ch. 90, sec. 120.

120. If any of the parties mentioned in Sections 118 and 119 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 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 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.