

shall neglect or fail to pay the same within that time, the Orphans' Court of the said county or city shall order the executor to sell for cash so much of said real estate as may be necessary to pay said tax and all expenses of said sale, including the commissions of the executor thereon; and after the report of said sale, the ratification thereof and the payment of the purchase money, the executor may execute a valid deed for the estate sold, 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.

This section makes it the duty of personal representatives to collect and pay over collateral tax. The state should not be made a party defendant, since it may not be sued without its consent, to a bill to enjoin collection of such tax. Administrators will be protected from action by state. *State v. Wingert*, 132 Md. 611.

This section referred to in upholding power of orphans' court to confer upon personal representative, under art. 93, sec. 304, power to sell real estate situate in another county. *Cain v. Miller*, 117 Md. 49.

See notes to sec. 110.

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

123. 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.

An. Code, 1924, sec. 137. 1912, sec. 133. 1904, sec. 130. 1888, sec. 115. 1846, ch. 344, sec. 1. 1847, ch. 222, sec. 6. 1874, ch. 483, sec. 126. 1880, ch. 455. 1904, ch. 222. 1929, ch. 226, sec. 118. 1935, ch. 90, sec. 118. 1936 (Sp. Sess.), ch. 124, sec. 118.

124. Whenever any life-estate, or interest for a term of years or other interest less than an absolute interest, in trust or otherwise, shall pass to a person, and a contingent or remainder or reversionary interest shall pass to another person, the Orphans' Court of the County or City in which administration is granted, or any other Court having jurisdiction over the administration or distribution of such property, shall determine, before any distribution thereof shall be authorized, the value of the life-estate, or interest for a term of years, or other interest less than an absolute interest, in accordance with the equity rules of the Supreme Bench of Baltimore City for the valuation of dower interests, and assess the tax against said interest. The tax so ascertained shall be paid within thirty days from the date of such determination. The tax so determined shall be and remain a lien upon such interest for a period of four years after the date of death of the decedent, in the case of real estate, or from the date of distribution, in the case of personalty. From any order or determination of the Orphans' Court, or any other Court having jurisdiction, an appeal shall lie to the Court of Appeals by the Register of Wills on behalf of the State, or by any person in interest, to the same extent and in the same time and manner as from other orders of the Orphans' Court.

The portion of this section declaring judgment of orphans' court to be final and conclusive applies only to proportion of tax which orphans' court assesses among the