

An. Code, 1924, sec. 139. 1912, sec. 135. 1904, sec. 132. 1888, sec. 116. 1847, ch. 222, sec. 6. 1874, ch. 483, sec. 127. 1904, ch. 222. 1929, ch. 226, sec. 120. 1935, ch. 90, sec. 120. 1936 (Sp. Sess.), ch. 124, sec. 120.

127. If any of the parties mentioned in Sections 124 and 125 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, in the case of real estate, or four years from the date of distribution, in the case of personalty, or of any remainder or reversionary interest after the expiration of four years from the date at which such interest shall vest in possession.

An. Code, 1924, sec. 140. 1912, sec. 136. 1904, sec. 133. 1888, sec. 117. 1847, ch. 222, sec. 7. 1874, ch. 483, sec. 128. 1929, ch. 226, sec. 121.

128. The bond of an executor shall be liable for all money he may receive under this sub-title for taxes, or for the proceeds of the sales of real estate received by him thereunder.

An. Code, 1924, sec. 141. 1912, sec. 137. 1904, sec. 134. 1888, sec. 118. 1847, ch. 222, sec. 8. 1874, ch. 483, sec. 129. 1929, ch. 226, sec. 122.

129. If any executor shall fail to perform any of the duties imposed upon him by this sub-title, the Orphans' Court of the county in which the administration was granted may revoke his administration, and his bond shall be liable, and the same proceedings shall be had against him as if his administration had been revoked for any other cause.

An. Code, 1924, sec. 142. 1912, sec. 138. 1904, sec. 135. 1888, sec. 119. 1847, ch. 222, sec. 9. 1874, ch. 483, sec. 130. 1929, ch. 226, sec. 123.

130. The powers and duties of an administrator *de bonis non*, or with the will annexed, shall be the same under this sub-title as those of an executor, and he shall be subject to the same liabilities.

An. Code, 1924, sec. 143. 1912, sec. 139. 1904, sec. 136. 1888, sec. 120. 1847, ch. 222, sec. 10. 1874, ch. 483, sec. 131. 1892, ch. 473. 1929, ch. 226, sec. 124. 1935, ch. 90, sec. 124. 1936 (Sp. Sess.), ch. 124, sec. 124.

131. In all cases where any property shall pass subject to the inheritance tax imposed by this sub-title and no administration is taken out on the estate of the person who died seized and possessed thereof, within ninety days after the death of said person, the Orphans' Court of the county in which such administration should be granted shall issue a summons for the parties entitled to administration to show cause wherefore they do not administer; provided, however, that when any real estate shall pass subject to said tax and no administration has been taken on the estate of the person who died seized thereof, the Orphans' Court of the county where said real estate shall be situated may, on the application of any one interested in said real estate, appoint appraisers to value the same as provided by this sub-title, and the amount of said tax may be paid to the register of wills of the county where the said application shall be made.

Cited in *Aged People's Home v. Hospital*, 170 Md. 130.

Cited but not construed in *Pope v. Safe Dep. & Tr. Co.*, 163 Md. 247.

See sec. 115.