

**115.** The amount of said tax shall be a lien on said real estate from the death of the decedent, who shall have died seized and possessed thereof, until the same shall be paid

Id s 124.  
Tax to be a lien  
till paid

**116.** The executor or administrator shall collect the same from the parties liable to pay said tax, or their legal representatives, within thirteen months from the date of his administration, and pay the same to the register of wills of the county or city in which administration is granted; and, if the said parties shall neglect or fail to pay the same within that time, the Orphans' Court of the said county shall order the executor or administrator to sell, for cash, so much of said real estate as may be necessary to pay said tax, and all the expenses of said sale, including the commissions of the executor or administrator thereon; and after the report of said sale, the ratification thereof, and the payment of the purchase-money, the executor or administrator may execute a valid deed for the estate sold, and not before.

Id s 125  
Administrator  
to collect from  
parties and pay.

**117.** Whenever any estate, real, personal, or mixed, of a decedent shall be subject to the tax mentioned in the preceding section, and there be only a life estate, or an interest for a term of years, or a contingent interest given to one party, and the remainder or reversionary interest to another, the Orphans' Court of the county or city in which administration is granted shall determine, in its discretion, and at such time as it shall think proper, what proportion each party who may be thus interested in said estate or property shall pay of said tax, and the judgment of the said court shall be final and conclusive; and every such party shall pay to the register of wills his proportion of said tax within thirty days after the date of such determination, and any party entitled in remainder or reversion shall be required to pay his proportion within the same time as if his interest had vested in possession.

Id s 126  
Apportionment  
between tenant  
for life or years  
and remainder-  
man  
41 Md 38  
28 Md 577

**118.** If any of the parties mentioned in the last preceding section 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 or administrator 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.

Id s 127  
Payment, how  
enforced.

**119.** The bond of an executor or administrator shall be liable for all money he may receive under this article for taxes, or for the proceeds of the sales of real estate received by him thereunder.

Id s 128  
Administrator's  
bond liable for  
money received  
for taxes, etc

**120.** If any executor or administrator shall fail to perform any of the duties imposed upon him by this article, 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.

Id s 129  
Letters of ad-  
ministrator fail-  
ing to perform  
duties, etc. may  
be revoked

**121.** The powers and duties of an administrator *de bonis non*, or with the will annexed, shall be the same under this article as an ex-

Id s 130  
To apply to  
administrator  
*de bonis non*.