

P. G. L., (1860,) art. 81, sec. 134. 1847, ch. 222, sec. 4. 1874, ch. 483, sec. 123.

112. The appraisalment thus made shall be deemed and taken to be the true value of the said real estate, upon which the said tax shall be paid.

Ibid. sec. 135. 1844, ch. 237, sec. 5. 1846, ch. 344, sec. 2. 1874, ch. 483, sec. 124.

113. 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.

Ibid. sec. 136. 1847, ch. 222, sec. 5. 1874, ch. 483, sec. 125.

114. 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.

Ibid. sec. 137. 1846, ch. 344, sec. 1. 1847, ch. 222, sec. 6. 1874, ch. 483, sec. 126. 1860, ch. 455.

115. Whenever any estate, real, personal or mixed, of a decedent, shall be subject to the tax mentioned in the thirteen preceding sections, 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, in its discretion, and at such time as it shall think proper, what proportion the party entitled to said life estate, or interest for a term of years, or contingent interest, shall pay of said tax; and the judgment of said court shall be final and conclusive; and the party entitled to said life estate, or interest for a term of years, or other contingent interest, shall, within thirty days after the date