

of such determination, pay to the register of wills his proportion of said tax; and thereafter the said court shall, from time to time, after the determination of the preceding estate, and as the remainder of said estate shall vest in the party or parties entitled in remainder or reversion, determine, in its discretion, what proportion of the residue of said tax shall be paid by the party or parties in whom the estate shall so vest; and the judgment of said court shall be final and each of the parties successively entitled in remainder or reversion shall pay his proportion of said tax to the register of wills within thirty days after the date of such determination as to him; and the amount of said tax shall be and remain a lien upon such estate until the same shall be paid.

Tyson v. State, 28 Md. 577.

P. G. L., (1860,) art. 81, sec. 138. 1847, ch. 222, sec. 6. 1874, ch. 483, sec. 127.

116. 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.

Ibid. sec. 139. 1847, ch. 222, sec. 7. 1874, ch. 483, sec. 128.

117. 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.

Ibid. sec. 140. 1847, ch. 222, sec. 8. 1874, ch. 483, sec. 129.

118. 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and his bond shall be liable, and the same proceedings shall be had against him as if his administration had been revoked for any other cause.

Ibid. sec. 141. 1847, ch. 222, sec. 9. 1874, ch. 483, sec. 130.

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