

not exempted from the tax under section 102 of this article, then only such interest so devised or bequeathed shall be liable for said tax; and it shall be the duty of the orphans' court of the county or city in which administration is granted, or any other court assuming jurisdiction over such administration, to determine as soon after administration is granted as possible, on application of such person or object, the value of such interest liable for said tax, by deducting from the whole value of the estate so much thereof as shall be the value of the interest therein of any person who, under said section 102 of this article, is exempt from said tax, and the residue thereof shall be the value of said interest upon which said tax is payable; and said tax so ascertained shall be paid by such person or object within ninety days from such ascertainment, with interest thereon at six per cent. per annum, after the expiration of twelve (12) months from the date of the death of the decedent, under whose will or by whose intestacy said interest is acquired, if said tax has not sooner been paid, or within ninety days from the time that it shall be ascertained that such person or object shall be entitled to any such interest in any estate; but such tax shall bear interest at the rate of 6 per cent. per annum from the expiration of twelve (12) months from said death; but if such person or object shall fail to pay said tax, as above provided, then such person or object shall at the time when he, she or it comes into possession of such estate, pay a tax as provided for in said section 102, on the whole value thereof.

1892, ch. 473.

120. In all cases where any estate real, personal or mixed, shall be subject to the collateral inheritance tax imposed by this article, 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 be 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 situate, may on the application of anyone interested in