

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 on the whole value thereof; and any order of the Orphans' Court passed under this section shall be subject to the same right of appeal as provided in the last preceding section.

120. If any of the parties mentioned in Sections 118 and 119 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 collateral inheritance tax of any life interest after the expiration of four years from the date of the death of the decedent, who shall have died seised and possessed of the property, or of any remainder of reversionary interest after the expiration of four years from the date at which such interest shall vest in possession.

121. 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.

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and his bond shall be liable, and the same proceedings shall be had against him as if his administration had been revoked for any other cause.