

appraisement or revaluation of any property making up such distributive shares or legacies, or the modification of any appraisement thereof theretofore made.

115. The amount of said tax shall be a lien on said real estate for the period of four years from the date of the death of the decedent.

116. The executor shall collect the same from the parties liable to pay said tax or their legal representative 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 or city shall order the executor to sell for cash so much of said real estate as may be necessary to pay said tax and all expenses of said sale, including the commissions of the executor thereon; and after the report of said sale, the ratification thereof and the payment of the purchase money, the executor may execute a valid deed for the estate sold, and not before; provided, however, that nothing in this section contained shall be construed to confer authority on the Orphans' Court to order the sale of any real estate for the satisfaction of inheritance tax after the expiration of four years from the date of the death of the decedent.

118. Whenever any life-estate, or interest for a term of years or other interest less than an absolute interest, in trust or otherwise, shall pass to a person, and a contingent or remainder or reversionary interest shall pass to another person, the Orphans' Court of the County or City in which administration is granted, or any other Court having jurisdiction over the administration or distribution of such property, shall determine, before any distribution thereof shall be authorized, the value of the life-estate, or interest for a term of years, or other interest less than an absolute interest, in accordance with the equity rules of the Supreme Bench of Baltimore City for the valuation of dower interests, and assess the tax against said interest. The tax so ascertained shall be paid within thirty days from the date of such determination. The tax so determined shall be and remain a lien upon such interest for a period of four years after the date of death of the decedent, in the case of real estate, or from the date of distribution, in the case of personalty. From any order or determination of