

the Orphans' Court, or any other Court having jurisdiction, an appeal shall lie to the Court of Appeals by the Register of Wills on behalf of the State, or by any person in interest, to the same extent and in the same time and manner as from other orders of the Orphans' Court.

119. Whenever a life-estate, or interest for a term of years, or other interest less than an absolute interest, shall be valued by the Orphans' Court, or other Court having jurisdiction, as provided in the preceding section, the person entitled to the property after the termination of such estate, by way of contingent interest, remainder or reversion, may apply to the Orphans' Court, or other Court having jurisdiction, for the valuation of such contingent interest, remainder or reversion. In making such valuation, the Court shall determine the value of the whole corpus and deduct therefrom the value of the preceding estate or estates, to the end that the tax collected shall equal that which would have been payable, if an absolute interest in such property had passed. The tax so ascertained shall be paid within thirty days from its ascertainment. But if said person entitled to the property after the termination of the preceding estate shall fail to apply to the Orphans' Court within a reasonable time after the valuation of the preceding estate, or to pay the tax so assessed after application within thirty days from the date of such determination, then such person shall at the time when the same vests in possession at the termination of the preceding estate, pay a tax on the whole value thereof, without deduction of the tax or taxes previously paid. Upon the termination of said preceding estate, the Orphans' Court, or other Court having jurisdiction, shall value the property as of the date when the same vests in possession, and assess the tax thereon. The tax so ascertained shall be and remain a lien upon said property for a period of four years from the date when the same vests in possession. Any order or determination 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