

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 inheritance tax of any life interest after the expiration of four years from the date of the death of the decedent, in the case of real estate, or four years from the date of distribution, in the case of personalty, or of any remainder or reversionary interest after the expiration of four years from the date at which such interest shall vest in possession.

124. In all cases where any property shall pass subject to the inheritance tax imposed by this sub-title 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 pass 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 situated may, on the application of any one interested in said real estate, appoint appraisers to value the same as provided by this sub-title, and the amount of said tax may be paid to the register of wills of the county where the said application shall be made.

126. In all cases where estates or any interest therein pass, and there is no formal administration subject to the jurisdiction of any court, it shall be the duty of every trustee or other person making distribution of any property passing subject to the inheritance tax imposed by this sub-title, to file in the Orphans' Court of the county or city where the decedent had his or her residence at the time of his or her death, or in case of real estate, in the Orphans' Court of the county or city in which the real estate is situated, within ninety (90) days after the death of such person, a full and complete inventory of the property passing subject to the inheritance tax imposed by this sub-title and which said trustee or other person making distribution thereof is about to distribute; and in all such cases where any property passes subject to the taxes imposed by this sub-title, and there is no trustee or other person to make distribution thereof, it shall be the duty of the person re-