of years, or a contingent interest, given to one party and the remainder, or reversionary interest, to another party, the Orphans' Court of the county or city in which administration is granted shall determine at such time as it shall think proper the value of said life estate, or interest for a term of years or contingent interest and assess against said interest the tax payable thereon; and said life estate or interest for a term of years or contingent interest shall within thirty days after the date of such determination pay to the Register of Wills the tax so assessed, and thereafter the said court shall from time to time after the determination of the preceding estate and as the remainder of said estate shall vest in the party or parties entitled in remainder or reversion determine the value of said remainder or reversion, and assessed against said remainder or reversion the tax payable thereon; and each of the parties successively entitled to remainder or reversion shall pay the tax so assessed to the Register of Wills within thirty days after the date of such determination as to him; and the tax so determined to be paid by the party entitled to the life estate or interest for a term of years or other contingent interest shall be and remain a lien upon such interest or estate for the period of four years after the date of the death of the decedent who shall have died seized and possessed of the property; and the tax so determined to be paid by the persons respectively entitled to the remainder or revisionary interest shall be a lien on such interest for the period of four years from the date on which such interest shall vest in possession. From any order or determination of the Orphans' Court under this section an appeal shall lie to the Court of Appeals by the State or any person aggrieved to the same extent and in the same time and manner as from other orders of the Orphans' Court.

119. Whenever an interest in any estate, real, personal or mixed, less than an absolute interest, shall be devised or bequeathed to or for the use and benefit of any person or object, subject to the tax, 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 and said tax so ascertained shall be paid by such