

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 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 seized and possessed of the property, 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 estate, real, personal or mixed, shall be 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 be subject to said tax and no administration has been taken on the estate