

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 the preceding section of 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 such estate, real, personal or mixed, subject to the inheritance tax, imposed by this sub-title to file in the Orphans' Court of the county or city where the person who died seized or possessed of such estate, 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 which is 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 such estate or any interest therein passes by reason of any deed, will, grant, bargain, gift or sale, made or intended to take effect in possession after the death of the grantor, bargainor, deviser, or donor, and there is no trustee or other person to make distribution thereof, it shall be the duty of the person receiving such estate or any interest therein, to file the inventory within the time and in the manner hereinabove provided. Upon the filing of the inventory as required by this section, the Orphans' Court shall appoint at least two appraisers to value the property listed in any such inventory for the purpose of determining the amount of tax due and payable hereunder; and the tax so ascertained to be due shall become payable at once to the Register of Wills, for the non-payment of which he is authorized to institute suit for and on behalf of the State of Maryland in any court of competent jurisdiction.

127. Whenever any estate, real, personal or mixed, shall be subject to the inheritance tax imposed by this sub-title, and there is no formal administration of such estate subject to the jurisdiction of any court, and no inventory is filed as required by the last