

accounts or joint building or homestead association accounts or shares, or registered securities, the form of the account or registration shall be controlling notwithstanding a parol trust to a contrary effect. The reservation of a beneficial interest in favor of the decedent or of a power of revocation, absolute or conditional or of a power of appointment by will or otherwise, in or over any property passing subject to the tax imposed by this sub-title, shall be deemed to constitute dominion within the meaning of this section. In cases of joint tenancy, where the interests are not otherwise specified or fixed by law, the interest passing shall be determined by dividing the value of the property by the number of joint tenants. Any transfer of a material part of his property, in the nature of a final disposition or distribution thereof, made by a decedent within ~~two~~ *three* years prior to his death (*but not otherwise*), except a bona fide sale for an adequate and full consideration in money or money's worth, shall, unless shown to the contrary, be deemed to have been made in contemplation of death within the meaning of this section. *Where property passes subject to the tax to a man and wife as tenants by the entireties, one of whom is so related to the decedent as to require the rate of tax specified in Section 109 of this Article and the other of whom is not, the rate of tax specified by said Section 109 shall be applied to one-half the value of the property and the rate of tax specified by Section 110 of this Article shall be applied to one-half the value of the property and said tenants by the entireties shall be jointly and severally liable for the entire tax.* Provided, however, that when the total value of any property, or interest therein, passing to any one person shall be one hundred and fifty dollars or less, the same shall be exempt from the payment of any tax under the provisions of this sub-title.

119. Every executor shall, within ~~thirteen~~ *fifteen* months from the date of his administration, pay said tax on distributive shares and legacies in his hands, and on failure to do so he shall forfeit his commissions. After the expiration of said ~~thirteen~~ *fifteen* months the Orphans' Court shall not entertain any petition or other proceeding for the reappraisement or revaluation of any property making up such distributive shares or legacies, or the modification of any appraisement thereof theretofore made.

124. Whenever any life-estate, or interest for a term of years or other interest less than an absolute interest, in trust or otherwise, shall pass to a person, and a con-