

CHAP. 222.

to the register of wills of the county in which administration is granted, for the use of the State, and in case the party or parties who are liable or bound to pay said tax shall neglect or fail to do so within the period aforesaid, it shall be the duty of the orphans court of the county in which the administration is granted to order the executor or administrator to sell for cash such of the said real estate so liable for said tax as aforesaid as may be necessary to pay said tax and all the expenses of said sale, including the commission of the executor or administrator on such sale, and after the report of said sale, the ratification thereof by said court, and upon the purchase money being all paid, the said executor or administrator may then execute a valid deed for the estate so sold and not before.

Course of procedure where parties neglect to pay the tax.

SEC. 6. *And be it enacted,* That in all cases where the orphans court have determined the proportion of tax to be paid by any party or parties under the act of December session eighteen hundred and forty-six, chapter three hundred and forty-four, section one, if the party or parties shall refuse or neglect to pay the same as adjudged and determined by said court, to the executor or administrator within thirty days from the time of such decree, then it shall be the duty of said court to order and direct the executor or administrator to sell all the right, title and interest of such party so refusing or neglecting to pay as aforesaid, of, in and to said estate or property, or so much thereof as may by said court be deemed necessary to pay his or her proportion of the amount of tax or duty so ordered by said court to be paid as aforesaid, together with all expenses of said sale.

Bond of executor liable for taxes.

SEC. 7. *And be it enacted,* That the bond given by the executor or administrator shall at all times be liable for any money or tax he may collect under this act, as well as under the act, of eighteen hundred and forty-four, chapter two hundred and thirty-seven, or for the proceeds received by him from any sales of any estate made in pursuance of the powers given by this or the aforesaid act.

In case of neglect, court to revoke letters.

SEC. 8. *And be it enacted,* That in case the executor or administrator shall refuse or neglect to perform any of the duties imposed on him by this act, the orphans court of the county in which the administration was granted may revoke his letters testamentary or of administration, and appoint a new administrator in his place, and his bond shall be liable, and the same proceedings shall also be had by the said orphans