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~~{D}--THE-COURT-SHALL--HAVE--EXCLUSIVE--JURISDICTION--IN--THE
OPENING-OF-AN-ESTATE-~~

Article 81 - Revenue and Taxes

153.

When any property shall be subject to said tax, the tax shall be paid on the appraised value thereof as shown in the inventory filed in the office of the register of wills of the proper county or city and every executor shall have power, under the order of the orphans' court OR THE COURT EXERCISING THE JURISDICTION OF THE ORPHANS' COURT, to sell, if necessary, so much of said property as will enable him to pay said tax. In the event of any reappraisal or revision of the inventory as provided in §§ 7-203 or 7-204 of the Estates Article of the Code, the tax shall be paid on the reappraisal or revision.

[159.

Whenever any estate or any interest therein, subject to the inheritance tax imposed by this subtitle, is administered in any of the circuit courts of this State, the court administering such estate shall appoint at least two appraisers to value such estate or interest therein, for the purpose of determining the amount of the tax due and payable under the provisions of this subtitle, which appraisement shall be subject to confirmation or modification by the circuit court appointing such appraisers. The amount of tax so determined shall be paid to the register of wills of the county or city in which such estate is administered, and the trustee or other person administering such estate or interest therein or the surety on his bond, shall not be discharged from liability until the inheritance tax has been paid.]

160.

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 contingent or remainder or reversionary interest shall pass to another person, the orphans' court of the county [or city] in which administration is granted, or any [other] court [having jurisdiction over the administration or distribution of such property] EXERCISING THE JURISDICTION OF THE ORPHANS' COURT, shall determine, for the purpose of ascertaining the tax thereon and before any distribution thereof shall be authorized, the value of the life estate, or interest for a term of years, or other interest less than an absolute interest, in accordance with the applicable and effective regulations of the federal estate tax under the Internal Revenue Code as promulgated by the United States