

Treasury Department, Internal Revenue Service, as such regulations may be amended from time to time; provided, however, that if such interest is valued, as provided in accordance with said regulations, in any account filed in 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, no separate petition and order therefor shall be needed, and the approval of such account shall be deemed a determination of the value of such interest by such court, for the purpose of ascertaining the tax thereon; and, provided further, however, that when such interest depends upon or is measured by the duration of the life of a person whose life expectancy is shown to be less than average for his or her age by reason of poor health, said court may adjust such value accordingly. The tax so ascertained shall be paid within thirty days from the date of such determination and shall be and remain a lien upon such interest for a period of four years after the date of death of the decedent, in the case of real estate, or from the date of distribution, in the case of personalty. From any order or determination of the orphans' court; or any [other] court [having jurisdiction] EXERCISING THE JURISDICTION OF THE ORPHANS' COURT, an appeal shall lie to the Court of Special Appeals by the register of wills on behalf of the State, or by any person in interest, to the same extent and in the same time and manner as from other orders of the orphans' court.

161.

(a) Whenever a life estate, or interest for a term of years, or other interest less than an absolute interest, shall be valued by the orphans' court, or other court having jurisdiction, as provided in § 160, application may be made by, or on behalf of, any person or persons or class or classes of persons, whether or not then in being, who may have in such property an interest which has vested or may vest in possession during the continuance of the period of the interest so valued under § 160, or which may (under the terms of the instrument creating the interests) vest in possession at some time after the termination of such valued interest, to the orphans' court, or other court having jurisdiction, AS PROVIDED UNDER § 160, for the valuation of such concurrent or subsequent interest. In making such valuation, the court shall determine the value of the whole corpus and deduct therefrom the value of the preceding or concurrent estate or estates, to the end that the tax collected shall equal but not exceed that which would have been payable if any absolute interest in such property had passed. The tax so ascertained shall be paid within thirty days from its ascertainment.

(b) In the event any interest shall ultimately vest in possession in someone other than the person by or on whose behalf application may have been made (and the tax paid thereon) under subsection (a) hereof, such person shall pay a tax according to