

If any of the parties mentioned in §§ 160 and 161 shall refuse or neglect to pay the several proportions so decreed by the orphans' court OR THE COURT EXERCISING THE JURISDICTION OF THE ORPHANS' COURT within thirty days from the time of such decree, the court shall order and direct the executor to sell all the right, title and interest of such party in and to said estate or property, or so much thereof as the court may deem necessary, to pay his proportion of said tax and all expenses of sale; provided, however, that nothing in this section contained shall be construed to confer authority on the orphans' court OR THE COURT EXERCISING THE JURISDICTION OF THE ORPHANS' COURT to order the sale for the satisfaction of inheritance tax of any life interest after the expiration of four years from the date of the death of the decedent, in the case of real estate, or four years from the date of distribution, in the case of personalty, or of any remainder or reversionary interest after the expiration of four years from the date at which such interest shall vest in possession.

173.

Every executor or administrator granted letters of administration by any orphans' court within this State [upon] ON the estate of a nonresident decedent OR THE COURT EXERCISING THE JURISDICTION OF THE ORPHANS' COURT IN THIS STATE ON THE ESTATE OF A NONRESIDENT DECEDENT, shall file with the register of wills an itemized statement of all the decedent's property in this State and the appraised value thereof, not subject to any inheritance, succession, estate or other tax of a similar nature under the laws of the State of Maryland, and at the same time shall notify the proper taxing authorities of the state or territory in which such decedent was domiciled by furnishing them with a copy of said statement. It shall be the duty of the register of wills to cooperate with such domiciliary taxing authorities and to furnish them with such information as may be requested, with respect to any such estate. The official or body charged with the collection of said taxes in the domiciliary state or territory, shall be deemed a party interested in such estate to the extent that he or it may petition the orphans' court in this State having jurisdiction OR THE COURT IN THIS STATE HAVING JURISDICTION AND EXERCISING THE JURISDICTION OF THE ORPHANS' COURT, for an accounting therein, if the said taxes, interest and penalties due such domiciliary state, or a political subdivision thereof, are not paid or secured, and upon such petition, the orphans' court is empowered to pass orders for such accounting and for the payment of any such taxes due to the petitioner. No executor or administrator of the estate of a nonresident decedent shall be entitled to a final accounting or discharge until he shall have filed with the orphans' court OR THE COURT EXERCISING THE JURISDICTION OF THE ORPHANS' COURT proof that all said taxes, together with interest and penalties thereon, due to the state where such decedent was domiciled, or to any political subdivision thereof, have been paid or secured,