

115. The amount of said tax shall be a lien on said real estate for the period of four years from the date of the death of the decedent, who shall have died seised and possessed thereof.

116. The executor shall collect the same from the parties liable to pay said tax or their legal representative within thirteen months from the date of his administration, and pay the same to the register of wills of the county or city in which administration is granted; and if the said parties shall neglect or fail to pay the same within that time, the Orphans' Court of the said county or city shall order the executor to sell for cash so much of said real estate as may be necessary to pay said tax and all the expenses of said sale, including the commissions of the executor thereon; and after the report of said sale, the ratification thereof and the payment of the purchase money, the executor may execute a valid deed for the estate sold, and not before; provided, however, that nothing in this section contained shall be construed to confer authority on the Orphans' Court to order the sale of any real estate for the satisfaction of collateral inheritance tax after the expiration of four years from the date of the death of the decedent, who shall have died seised and possessed of said real estate.

117. Whenever any estate or any interest therein, subject to the collateral inheritance tax imposed by this Article, 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 sub-title, 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 collateral inheritance tax has been paid.

118. Whenever any estate, real, personal or mixed, of a decedent shall be subject to the tax mentioned in this sub-title, and there be a life estate or interest for a term of years, or a contingent interest, given to one party and the remainder, or reversionary interest, to another party, the