

more convenient user of the premises by the sister and brother whilst in possession thereof under the provisions of the will of their mother, Susannah Cromwell. Zachariah T. Cromwell was in the livery business and also in the butcher business, and the stabling, meat shop, slaughter shop and carriage house were intended especially for his use and convenience in the carrying on of these businesses. They were in a sense trade fixtures and therefore personal property which could be removed by him in his lifetime or by his executors after his death. Where the terms are uncertain, as in the case of the life tenant, it would seem that the executor has the right to remove trade fixtures erected by his testator.

Ry, Co. vs. Canton Co. 30 Md. 347,  
Carlin vs. Ritte, 69 Md. 482.

These buildings were appraised by two competent appraisers, and they testified that the same were worth, for the purposes of removal, \$55.00. The value of the other improvements made by the life tenants was not satisfactorily shown, and besides they were made a great many years ago, chiefly and principally for the benefit of the life tenants or persons in possession. And the general rule is that the life tenant cannot recover from the remainderman or reversioner for permanent improvements made by him on the premises, unless by agreement of the parties.

16 CYC, 630.

Weber vs. Lauman, 91 Md. 90.

There are of course exceptions to this general rule but these need not be noted here. For the reasons stated, this part of the Executors claim will be rejected. A claim is also made for taxes paid, \$218.00, by Z. T. Cromwell in his life time for the years 1888 to 1905 inclusive. But it is the duty of the life tenant to pay the annual taxes, and if paid by Cromwell he was only doing what the law requires of him, or of his sister, Lucretia Amelia who was named in the will of her mother as the tenant of the premises for life, with the right of abode in Zachariah T. so long as he remained unmarried. I find no merit in this claim for taxes against the reversioners' interest in the proceeds of sale, and the same will be rejected.

Baltimore vs. Bond, 64 Md. 10.

In the evidence there was evidence-reference made to the paper purporting to have been signed by several of the parties in interest wherein the sum of \$600.00 was to be given or paid Zachariah T. Cromwell for the improvements which he had made on the property in question. But the paper was not produced and seems never to have been signed by all the heirs of Mrs. Susannah Cromwell, nor delivered to the one for whose benefit it was alleged to have been prepared. The evidence in regard to this paper was entirely too vague and unsatisfactory to base a judgment upon. The only sum, therefore, that I find the executor is entitled to be paid out of the proceeds of sale, as per the agreement entered into by the parties, is the sum of \$55.00 for the trade fixtures erected by Z. T. Cromwell in his lifetime. I will pass a Decree in accordance with these views.

It is thereupon, this 8th day of June, A. D. 1916, by the Circuit court for Frederick County sitting as a Court of Equity, and by the authority thereof, adjudged, ordered and decreed that there be allowed in the audit in this case the sum of Fifty-five Dollars (\$55.00), out of the proceeds of the sale of the real estate sold herein, to J. F. R. Heagey, Executor of Zachariah T. Cromwell, deceased, in full satisfaction of his rights as such executor with respect to the improvements made by his testator on the premises mentioned and decreed to be sold in these proceedings, in accordance with the agreement entered into by the parties to this cause; and that there also be allowed in the audit the costs of these proceedings to determine the amount due.

Glenn H. Worthington.

Filed June 8' 1916.

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