

report, certificate, and order are recorded, shall be legal and competent evidence.

114. The Register of Wills shall enter in a suitable book, to be provided by him for that purpose, all claims against a decedent as they are regularly passed by the Orphans' Court or Register, giving the date of the passage, the name of the creditor, the character of such claim, whether note or upon account, bond, bill obligatory, judgment, and other evidences of debt, and the amount thereof, and the entry of a claim upon such docket shall be taken as notice to the administrator of its existence.

115. The claims thus entered, shall not afford any evidence as to the justness or correctness of any debt therein entered, whenever the same shall be controverted by any administrator in any suit instituted for the recovery of such debt; nor shall the same be construed to take any debt out of the operation of a plea of limitations.

116. In paying the debts of a decedent, an administrator shall observe the following rules: All taxes due and in arrear from the decedent, shall be preferred to the exclusion of all other debts, and claims for rent in arrear against deceased persons, for which a distress might be levied by law, shall next have preference. Judgments and decrees shall next be wholly discharged. After such claims for taxes and rent, and judgments and decrees, shall be satisfied, all other just claims shall be on an equal footing without priority or preference. If there be not sufficient to discharge all such judgments and decrees, a proportionate dividend shall be made between the judgment and decree creditors.

117. No administrator shall be bound to take notice of any claim against his decedent, unless the same shall be exhibited to such administrator legally authenticated; or unless such claim shall have been passed by the Orphans' Court, and entered by the Register upon his docket, or unless a suit shall be pending against such administrator for such claim.

118. Any administrator shall be entitled to appoint a meeting of creditors on some day by the court approved, and passage of claims, payment or distribution, may be there made under the court's direction and control.