

given them has been affirmed in Maryland. In *Farmers Bank v. Beaston*, 7 G. & J. 421, affirmed by the Supreme Court in 12 Peters, 102, it was held that the Acts of Congress giving preference to the United States in cases of insolvency mean a known and legal insolvency, and insolvency short of this will not defeat an attaching creditor; and therefore in that case neither the inability of a Bank to pay its debts, nor a provision by law, but not executed, for the appointment of trustees to collect and settle the outstanding debts and credits of the Bank, nor the appointment of Receivers by the Circuit Court of the United States who never got possession of the property or credits of the Bank was considered to amount to such an insolvency. In cases of actual insolvency the priority of the Government was fully recognized in that case as well as in *Kalkman v. Causten*, 2 G. & J. 357.<sup>8</sup>

**Widow's thirds.**—In the case of *Griffith v. Griffith's Executors*, 4 H. & McH. 101 it was held that the wife was entitled to one-third of her husband's personal estate clear of debts and funeral expenses and that the husband cannot bequeath it away from her so as to bar her. This decision was followed in *Coomes v. Clement*, 4 H. & J. 480, where a husband bequeathed the whole of his personalty away from his wife but devised to her a part of his real estate, and then died without children. She renounced the will and was held entitled to one-half of the personal estate after payment of debts, and see *Duvall v. Farmers Bank*, 4 G. & J. 282. Both cases are explained in their relation to the Act of 1798, ch. 101 in *Collins v. Carman*, 5 Md. 503,<sup>9</sup> and see the note to 27 H. 8, c. 10 s. 6 *infra*.<sup>10</sup>

<sup>8</sup>Under secs. 3466, 3467 of U. S. Comp. Stats., whenever any debtor to the United States is insolvent, or whenever the estate of any deceased debtor is insufficient to pay all debts due, those due to the United States shall be first satisfied. Every executor &c., or other person, who pays any debts due by the estate for which he acts before he pays the debts due to the United States, shall become personally answerable for such debts.

Taxes due the United States, State, county, district, or municipality are entitled to priority of payment out of bankrupt estates under the Bankrupt Act of 1898. (U. S. Comp. Stats., Tit. 61, sec. 64.)

<sup>9</sup>See also *Hokamp v. Hagaman*, 36 Md. 511.

<sup>10</sup>**Widower's thirds.**—Under the Act of 1898, ch. 331, a surviving husband is given the same distributive share in his wife's personal estate, whether she dies testate or intestate, which a surviving wife previously had, and still has, in that of her deceased husband, and the act applies where the wife dies after its passage, although the parties may have married prior thereto. Code 1911, Art. 93, secs. 120-123, 313; *Safe Deposit Co. v. Gittings*, 103 Md. 485; *Grabill v. Plummer*, 95 Md. 56; *Vogel v. Turnt*, 110 Md. 192.

There shall be but one Measure throughout the Realm.

One measure of Wine shall      Una mensura vini sit per  
be through our Realm, and      totum regnum nostrum & una