

Be first paid
and satisfied

SEC. 63. Whenever a sale of either real or personal property shall be made by any ministerial officer, under judicial process or otherwise, all sums due and in arrear for taxes from the party whose property is sold, shall be first paid and satisfied, and the officer or person selling shall pay the same to the collector of the county or city, if any, or to the treasurer, if there be no collector.

Taxes due pre-
ferred debts

SEC. 64. Administrators shall pay all taxes due from their decedents as preferred debts, and to the exclusion of all others, except the necessary funeral expenses, and on failure, their bonds shall be put in suit for the use of the State, and recovery had for the whole amount of taxes due, and interest from the time they were payable; this section shall also apply to guardians, for taxes upon property in their hands as such.

Tenant in pos-
session to pay

SEC. 65. The tenant or person holding any leasehold estate, shall pay to the collector the taxes levied upon the demised premises, and shall have his action against the landlord for the sum so paid, or may deduct the same out of the rent reserved, unless otherwise agreed between the lessor and lessee.

Arrear



SEC. 66. Taxes shall be considered in arrear on the first day of January next succeeding the date of their levy, and shall bear interest from that date, at the rate of six per centum per annum.

Commission

SEC. 67. The county commissioners and the Mayor and City Council of Baltimore, shall levy upon their respective counties and the City of Baltimore, such commission as will in their judgment insure a speedy collection of said taxes, not exceeding five per centum on the amount to be placed in the hands of said collectors for the counties for collection, except in Calvert county, where it shall not exceed six per centum, and not exceeding two per centum on the amount to be placed in the hands of said collector for the City of Baltimore; said commission to be levied for the use of said collectors respectively, and to be collected as other charges are collected. The Governor shall fix the commission of collectors appointed by him, not to exceed ten per centum on the amount placed in their hands for collection; and the