

to state taxes, and it applies to attachment cases. Taxes which are in arrears when the sale is made, are chargeable against the fund. Where part only of the goods are sold, the taxes on the entire goods must be paid out of the proceeds of the goods sold. *Degner v. Baltimore*, 74 Md. 146 (decided prior to the act of 1892, ch. 518).

This section is not only applicable to sales by trustees appointed by equity courts, but also to those made by trustees under wills and deeds. The taxes due by a trustee are those on the property which he takes possession of and sells, and not on property which he declines to accept. Change wrought in this section by the act of 1892, ch. 518. *Parlett v. Dugan*, 85 Md. 410.

This and the following section provide only for the payment of such taxes as are due and in arrears at the time of the sale; taxes held not to be chargeable against the trustee. *State v. Safe Deposit Co.*, 86 Md. 583; *Wheeler v. Addison*, 54 Md. 46.

This section has reference only to taxes not barred by section 88. *Perkins v. Gaither*, 70 Md. 136.

The object of this section is primarily to secure the payment of taxes, and it also protects the purchaser. This section does not mitigate against the right of a mortgagee to recover from the assignee of the mortgagor, taxes paid out of the proceeds of sale where such proceeds are insufficient to pay the mortgage debt. *Commercial Bldg. Assn. v. Robinson*, 90 Md. 623.

Where a decedent's mortgaged real estate is sold under a decree, the taxes must be first paid out of the proceeds of sale. Right of substitution. *Fulton v. Nicholson*, 7 Md. 107; *Tuck v. Calvert*, 33 Md. 224; *Hebb v. Moore*, 66 Md. 171.

This section held to transfer the lien of taxes from the date of levy from the property itself to the proceeds of the sale of the property. *Union Trust Co. v. Belvedere Co.*, 105 Md. 526. And see *Casualty Company's Case*, 82 Md. 565.

This section applied. This section referred to in construing section 88—see notes thereto. *Georgetown College v. Perkins*, 74 Md. 74; *Hebb v. Moore*, 66 Md. 170; *Gould v. Baltimore*. 58 Md. 52. And see *Prince George's County v. Clarke*, 36 Md. 219.

See sec. 49.

See art. 83, sec. 12.

1904, art. 81, sec. 67. 1896, ch. 407, sec. 64 A.

69. Whenever a sale of either real or personal property of a corporation, from which state taxes are due and payable, shall be made by any sheriff, constable, trustee, receiver or other ministerial officer, under judicial process or otherwise, all sums due and in arrears for state taxes from the corporation whose property is sold shall be first paid and satisfied, after the necessary expenses incident to the sale; and the officer or person selling said property shall pay the same to the person whose duty it is to collect or receive said taxes, under the laws of this State.

See notes to sec. 68.

Payment by Administrators and Executors.

Ibid. sec. 68. 1888, art. 81, sec. 65. 1860, art. 81, sec. 72. 1843, ch. 208, sec. 11. 1874, ch. 483, sec. 64.

70. 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.