

A guardian's bond is liable for taxes accrued after his ward became of age but before the statement of a final account, and the fact that the final account is stated and the ward executes a release to the guardian before suit for the taxes is brought, is immaterial. How such suit should be brought, and who may bring it? *Baldwin v. State*, 89 Md. 590.

This section shows that taxes are not covered by article 93, sections 83, 97, 108 and 116. *Bonaparte v. State*, 63 Md. 472 (affirmed in 104 U. S. 592).

For a case dealing with the act of 1650, ch. 28, see *Jones v. Jones*, 1 Bl. 445.

Cited but not construed in *Parlett v. Dugan*, 85 Md. 410.

See art. 93, sec. 115.

Payment by Tenants.

1904, art. 81, sec. 69. 1888, art. 81, sec. 66. 1860, art. 81, sec. 73. 1812, ch. 191, sec. 36. 1874, ch. 483, sec. 65. 1888, ch. 515.

71. 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. This section not to apply to Garrett county.

When a tenant purchases the demised property at a tax sale, he will be decreed to hold the tax sale title in trust for his landlord, since under this section, he is obligated to pay the taxes. *Lansburgh v. Donaldson*, 108 Md. 691.

This section has no application where there is no liability of the landlord in respect to taxes, either to the taxing power or to the tenant. Where the holder of a reversion is not taxable, the owner of the leasehold interest pays no taxes on the reversion. Object of this section. *Philadelphia, etc., R. R. Co. v. Appeal Tax Court*, 50 Md. 411. And see *Carstairs v. Cochran*, 95 Md. 506 (affirmed in 193 U. S. 10).

This section referred to in considering the valuation of life estates. *Williams' Case*, 3 Bl. 263.

This section referred to in construing section 162—see notes thereto. *Baltimore v. Canton Co.*, 63 Md. 225.

This section referred to in construing section 220—see notes thereto. *Carstairs v. Cochran*, 95 Md. 506 (affirmed in 193 U. S. 10).

Taxes, When Due.

Ibid. sec. 70. 1888, art. 81, sec. 67. 1860, art. 81, sec. 74. 1847, ch. 266, sec. 3. 1874, ch. 483, sec. 66. 1876, ch. 372. 1888, ch. 515.
1900, ch. 619, sec. 13.

72. 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. This section shall not apply to Harford, Garrett nor Talbot counties.

Although taxes may be paid at any time after they are levied, they are not due and in arrear until the first day of January succeeding the levy. *Condon v. Maynard*, 71 Md. 604.

A suit brought in August, 1905, for taxes levied under article 81 for the year 1905, can not be maintained. *Baltimore v. Chester River, etc., Co.*, 103 Md. 411.

This section referred to in construing section 68—see notes thereto. *Wheeler v. Addison*, 54 Md. 47.