

to the Comptroller shall be made not later than the 10th day of the month next succeeding the date of collection. Said State taxes shall be in arrear on and after the first day of January succeeding the date of levy, and it shall be the duty of said collectors, treasurers and other officers who may be charged with the collection of the same, immediately thereafter to proceed to collect said taxes in arrears in accordance with the provisions of law for the collection of delinquent taxes.*

50. Repealed. (Act 1916, ch. 630.)

Sales by Ministerial Officers.

68.

The filing of a lien claim for taxes under this section, referred to. *Gomringer v. McAbee*, 129 Md. 563.

This section referred to in construing section 70—see notes thereto. *Bamberger v. Baltimore*, 125 Md. 433.

To the second note to this section, beginning on page 1828 of volume 2 of the code, add *Bamberger v. Baltimore*, 125 Md. 434.

To the fourth from the last note to this section on page 1828 of volume 2 of the code, add *Bamberger v. Baltimore*, 125 Md. 435.

69.

This section referred to in construing section 70—see notes thereto. *Bamberger v. Baltimore*, 125 Md. 434.

Payment by Administrators and Executors.

70.†

Construing this section with section 11, the liability of administrators and executors is limited to taxes *due* by the decedent at the time of his death and to such other taxes as thereafter become *due* before the estate is distributed, including taxes upon assessable property which was not at the time of the decedent's death assessed, but thereafter under section 11 assessed and brought within the operation of previous levies. *Bamberger v. Baltimore*, 125 Md. 433. (This case was decided prior to the act of 1916, chapter 52.)

Payment by Tenants.

71.

This section referred to in construing a lease to mean that the lessees should pay taxes upon any enhancement of value assessed to the leased property during the term after the assessment occasioned by the erection of a new building. Unless the lessee covenants to pay taxes he is under no obligation so to do. *Phillipsborn v. Hutzler Bros.*, 128 Md. 340.

*Section 3 of the act of 1916, chapter 630, provides for the repeal of all laws, general or local, inconsistent with said act of 1916, to the extent of such inconsistency.

†The act of 1916, chapter 52, amending the Baltimore City Charter, provides that personal representatives, guardians, receivers and trustees shall pay taxes due from their decedents as preferred debts; if distribution is made on or after October 1st of any year, such fiduciary must retain sufficient funds to pay taxes for the ensuing year; receivers and trustees are only liable, however, for taxes due at the time of a distribution to creditors.