

ARTICLE XCIII.

TESTAMENTARY LAW.

Administration.

21. Mother, brothers and sisters, when preferred.

Administration by Foreign Executor and Administrator.

80. Tax on commissions of; transfer of stock by; penalty.

Debts.

- 108A. Personal representative not to be personally liable because of failure to plead *plene administravit*; sureties.

Distribution.

- 126-129. Order of, where there are no children or descendants; no father or mother; representation.

Inventory and List of Debts.

- 213A. Copy of appraisement to local supervisors of assessment; state tax commission; hearing.

Orphans' Court.

231. Salaries of judges; St. Mary's County; Baltimore City.

Account.

1.

This section referred to in deciding that an option given by a testator in his lifetime must be exercised within a reasonable time, no time being mentioned in connection therewith. *Hilgartner v. Hilgartner*, 127 Md. 274.

4.

See notes to section 317.

5.*

Commissions are the compensation allowed to an executor or administrator for services performed in the settlement of an estate, not merely for the statement of an account. What commissions are allowed, and what disallowed. *Crothers v. Crothers*, 123 Md. 605.

11.

The obligation of a surviving executor to complete the administration which has been begun does not come under this section. What commissions are allowed, and what disallowed. *Crothers v. Crothers*, 123 Md. 606.

*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.