

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 property which he takes possession of and sells, and not on property which he declines to accept. Change wrought in this section by act of 1892, ch. 518. *Parlett v. Dugan*, 85 Md. 410.

This and the following section provide only for payment of such taxes as are due and in arrears at time of sale; taxes held not to be chargeable against trustee. *State v. Safe Deposit Co.*, 86 Md. 583; *Wheeler v. Addison*, 54 Md. 46; *Bamberger v. Baltimore*, 125 Md. 434; *Safe Deposit Co. v. State*, 143 Md. 646.

This section has reference only to taxes not barred by sec. 93. *Perkins v. Gaither*, 70 Md. 136.

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

Where a decedent's mortgaged real estate is sold under a decree, taxes must be first paid out of 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 lien of taxes from date of levy from property itself to proceeds of sale of property. *Union Trust Co. v. Belvedere Co.*, 105 Md. 526. And see *Casualty Company's Case*, 82 Md. 565; *Bamberger v. Baltimore*, 125 Md. 434.

This section applied. This section referred to in construing sec. 93—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.

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

This section referred to in construing sec. 76—see notes thereto. *Bamberger v. Baltimore*, 125 Md. 433.

See sec. 56, and art. 83, sec. 12, and notes to sec. 58 (this article).

An. Code, sec. 69. 1904, sec. 67. 1896, ch. 407, sec. 64A.

**75.** 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.

This section referred to in construing sec. 76—see notes thereto. *Bamberger v. Baltimore*, 125 Md. 434.

See notes to sec. 74.

### Payment by Administrators and Executors.

An. Code, sec. 70. 1904, sec. 68. 1888, sec. 65. 1843, ch. 208, sec. 11. 1874, ch. 483, sec. 64.

**76.** 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.

Construing this section with sec. 16, the liability of administrators and executors is limited to taxes *due* by decedent at time of his death and to such other taxes as thereafter become *due* before estate is distributed, including taxes upon assessable property which was not at time of decedent's death assessed, but thereafter under